1200/989

Reference Listing of 1989 Federal Tax Forms and Publications

Department of the Treasury
Internal Revenue Service
Publication 1200 (Rev. 12-89)

Reference Copy
Do Not Remove From This Location

This listing can be used to identify any tax forms or publications that you may need to complete your Federal tax return.

Part I / FORMS / Numerical List
Part II / FORMS / Alphabetical Subject Index
Part III / PUBLICATIONS / Numberical List
Part IV / PUBLICATIONS / Alphabetical Subject Index

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READEX best copy available

Part I
Numerical List of Federal Tax Return Forms and Related Forms

T(Timber)
Forest Industries Schedules
Supplement to income tax return for taxpayers claiming a deduction for depletion of timber and for depreciation of plant and other timber improvements.
IT–IRC sec. 631; Regs. sec. 1.611–3
IT–IRC sec. 6012; Pub. 17

Tax Forms Package 1
Federal Income Tax Forms
A package of income tax forms for nonbusiness and nonfarm taxpayers. Contains one copy of instructions for Form 1040 and two copies of the following: Form 1040, Schedule A, and Schedule B.
IT–IRC sec. 6012; Pub. 17

Tax Forms Package 1–X
Federal Income Tax Forms
A package of income tax forms for nonbusiness and nonfarm taxpayers. Contains one copy of instructions for Form 1040 and two copies of the following: Form 1040, Schedule A, Schedule B, Form 2106 and instructions, and Form 2441 and instructions.
IT–IRC sec. 6012; Pub. 17

Tax Forms Package 2
Federal Income Tax Forms
A package of income tax forms for nonbusiness and nonfarm taxpayers. Contains one copy of instructions for Form 1040 and two copies of the following: Form 1040, Schedule A, Schedule B, Schedule D, Schedule E, Form 2441 and instructions, and Form 4562 and instructions.
IT–IRC sec. 6012; Pub. 17

Tax Forms Package 2–R
Federal Income Tax Forms
A package of income tax forms for nonbusiness and nonfarm taxpayers. Contains one copy of instructions for Form 1040 and two copies of the following: Form 1040, Schedule A, Schedule B, Schedule D, Schedule E, Schedule R and instructions, and Form 4562 and instructions.
IT–IRC sec. 6012; Pub. 17

Tax Forms Package 3
Federal Income Tax Forms
A package of income tax forms for business taxpayers. Contains one copy of instructions for Form 1040 and two copies of the following: Form 1040, Schedule A, Schedule B, Schedule C, Schedule D, Schedule E, Schedule SE, Form 2441 and instructions, and Form 4562 and instructions.
IT–IRC sec. 6012; Pub. 17

Tax Forms Package 3-E
Federal Income Tax Forms
A package of income tax forms for business taxpayers. Contains one copy of instructions for Form 1040 and two copies of the following: Form 1040, Schedule A, Schedule B, Schedule C, Schedule D, Schedule E, Schedule SE, and Form 4562 and instructions.
IT–IRC sec. 6012; Pub. 17

Tax Forms Package 4
Federal Income Tax Forms
A package of income tax forms for farm taxpayers. Contains one copy of instructions for Form 1040 and two copies of the following: Form 1040, Schedule A, Schedule B, Schedule C, Schedule D, Schedule E, Schedule F, Schedule SE, Form 2441 and instructions, Form 4136, and Form 4562 and instructions.
IT–IRC sec. 6012; Pub. 17

Tax Forms Package 5
Federal Income Tax Forms
A package of income tax forms for individual taxpayers. Contains one copy of instructions for Form 1040A and two copies each of Form 1040EZ, Form 1040A, and Schedule 1 (Form 1040A).

Package X
Informational Copies of Federal Tax Forms
A two-volume set of income tax and information return forms, substitute forms information, and other information needed by tax practitioners to service their clients.

CT–1
Employer's Annual Railroad Retirement and Unemployment Repayment Tax Return
Used to report employees' and employers' taxes under the RRTA and RURT.
Emp–IRC secs. 3201, 3202, 3221, 3321, 3322, and 6011; Regs. secs. 31.6011(a)–2, 31.6011(a)–3AT, and 31.6302(c)–2; Separate instructions

CT–2
Employee Representative's Quarterly Railroad Tax Return
Used to report employee representative's tax under the RRTA and RURT.
Emp–IRC secs. 3211, 3321, and 6011; Regs. secs. 31.6011(a)–2 and 31.6011(a)–3AT

W-2

Wage and Tax Statement (For Use in Cities and States Authorizing Combined Form)

Used to report wages, tips and other compensation, allocated tips, employee social security tax, income tax, state or city income tax withheld; and to support credit shown on individual income tax return.

Emp-IRC sec. 6051; Regs. secs. 1.6041-2 and 31.6051-1; Circular E; Separate instructions

W-2AS

American Samoa Wage and Tax Statement

Used to report wages, tips, and other compensation, employee social security tax, Samoan income tax withheld, and to support credit shown on American Samoa individual income tax return.

Emp-IRC sec. 6051; Regs. sec. 31.6051-1, Circular SS

W-2c

Statement of Corrected Income and Tax Amounts

Used to correct previously filed Forms W-2, W-2P, W-2AS, W-2CNMI, W-2GU, and W-2VI.

Emp-IRC sec. 6051; Reg. secs. 1.6041-2 and 31.6051-1

499R-2/W-2PR

Puerto Rico Withholding Statement

Used to report social security wages, tips, and social security tax withheld for employees in Puerto Rico.

Emp-IRC sec. 6051; Regs. sec. 31.6051-1; Circular PR

W-2G

Statement for Recipients of Certain Gambling Winnings

Used to report gambling winnings and any taxes withheld.

IT-IRC secs. 3402(q) and 6041; Temp. Regs. sec. 7.6041-1 and Regs. sec. 31.3402(q)-1(f); See the separate Instructions for Forms 1099, 1098, 5498, 1096, and W-2G.

W-2GU

Guam Wage and Tax Statement

Used to report wages, tips and other compensation, employee social security tax, Guam income tax withheld, and to support credit shown on individual income tax return.

Emp-IRC sec. 6051; Regs. sec. 31.6051-1; Circular SS

W-2CNMI

Commonwealth of Northern Mariana Islands Wage and Tax Statement

Used to report wages, tips and other compensation employee social security tax, CNMI income tax withheld, and to support credit shown on individual income tax return.

EMP-IRC sec. 6051; Regs. sec. 31.6050-1; Circular SS

W-2VI

U.S. Virgin Islands Wage and Tax Statement

Used to report wages, tips and other compensation, employee social security tax, VI income tax withheld, and to support credit shown on individual income tax return.

Emp-IRC sec. 6051; Regs. secs. 1.6041-2 and 31.6051-1; Circular SS

W-2P

Statement For Recipients of Annuities, Pensions, Retired Pay, or IRA Payments

Used to report periodic distributions from annuities, pensions, retirement pay, and payments from an IRA; Federal and state income tax withheld.

Emp-IRC sec. 3402(o); Regs. sec. 32.1-1; Circular E; Separate instructions

W-3

Transmittal of Income and Tax Statements

Used by employers and other payers to transmit Forms W-2 and W-2P to the Social Security Administration.

Emp-IRC sec. 6011; Reg. sec. 31.6051-2

W-3c

Transmittal of Corrected Income and Tax Statements

Used by employers and other payers to transmit corrected income and tax statements (Forms W-2c).

Emp-IRC sec. 6011; Reg. 31.6051-2

W-3PR

Transmittal of Withholding Statements

Used by employers to transmit Forms 499R-2/W-2PR.

Emp-IRC sec. 6011; Reg. sec. 31.6051-2; Circular PR

W-3SS

Transmittal of Wage and Tax Statements

Used by employers to transmit Forms W-2AS, W-2CNMI, W-2GU, and W-2VI.

Emp-IRC sec. 6011; Reg. sec. 31.6051-2; Circular SS

W-4

Employee's Withholding Allowance Certificate

Completed by employee and given to employer so that proper amount of income tax can be withheld from wages. Also used by employee to claim exemption from withholding by certifying that he or she had no liability for income tax for preceding tax year and anticipates that no liability will be incurred for current tax year.

Emp-IRC secs. 3402(f), 3402(m) and 3402(n); Regs. secs. 31.3402(f)(5)-1 and 31.3402(n)-1; Circular E

W-4P

Withholding Certificate for Pension or Annuity Payments

Used to figure amount of Federal income tax to withhold from periodic pension or annuity payments or to claim additional withholding or exemption from withholding for periodic or nonperiodic payments.

Emp-IRC sec. 3405

W-4S

Request for Federal Income Tax Withholding from Sick Pay

Filed with a third party payer of sick pay to request Federal income tax withholding.

Emp-IRC sec. 3402(o); Regs. sec. 31.3402(o)-3

W-5

Earned Income Credit Advance Payment Certificate

Used by employee to request employer to furnish advance payment of earned income credit with the employee's pay.

IRC sec. 3507

W-8

Certificate of Foreign Status

Used by foreign persons to notify payers of interest, mortgage interest recipients, or middlemen, brokers, or barter exchanges not to withhold or report on payments of interest, or on broker transactions or barter exchanges.

IRC secs. 3406, 6042, 6044, 6045, and 6049

W-9

Request for Taxpayer Identification Number and Certification

Used by a person required to file certain information returns with IRS to obtain the correct taxpayer identification number (TIN) of the person for whom a return is filed. Also used to claim exemption from backup withholding and to certify that the person whose TIN is provided is not subject to backup withholding because of failure to report interest and dividends as income.

Emp-IRC sec. 3406; Temp. Regs. secs. 35a.3406-1, 35a.9999-1, 35a.9999-2, and 35a.9999-3

W-10

Dependent Care Provider's Identification and Certification

Used by taxpayers to certify that the name, address, and taxpayer identification number of their dependent care provider is correct.

IRC secs. 21, 129, 501(c)(3)

SS-4

Application for Employer Identification Number

Used by employers and other entities to apply for an identification number.

Emp-IR Regs. sec. 31.6011(b)-1; Circulars A and E

SS-4 PR

Solicitud de Número de Identificación Patronal

Used by employers and other entities in Puerto Rico to apply for an identification number. A variation of Form SS-4.

Emp-IR Regs. sec. 31.6011(b)-1; Circular PR

SS-5

Application for a Social Security Card

Used by an individual to obtain a social security number and card.

Emp-IR Regs. sec. 31.6011(b)-2; Circulars A and E

SS-8

Information for Use in Determining Whether a Worker Is an Employee for Federal Employment Taxes and Income Tax Withholding

Used to furnish information about services of an individual, generally selected as representative of a class of workers, to get written determination on status.

Emp-IRC sec. 3121; Regs. sec. 31.3121(d)-1

SS-16

Certificate of Election of Coverage Under the Federal Insurance Contributions Act

Used by religious orders, whose members are required to take a vow of poverty, to elect social security coverage.

Emp-IRC sec. 3121(r); Regs. sec. 31.3121(r)-1

11-C

Stamp Tax and Registration Return for Wagering

Used to report taxes due under IRC sections 4401 and 4411, and as an application for registry and wagering activity. Upon approval of the return, the Service will issue a Special Tax Stamp.

Ex-IRC secs. 4411 and 4412; Regs. secs. 44.4412 and 44.4901

56

Notice Concerning Fiduciary Relationship

Used by persons to notify IRS that they are acting in fiduciary capacity for other persons.

IT-IRC sec. 6903; Regs. sec. 301.6903-1

637

Registration for Tax-Free Transactions Under Chapters 31, 32, and 38 of the Internal Revenue Code

Used as an application and certificate; by manufacturers, refiners or importers who buy taxable articles tax-free for further manufacture of taxable articles, or for resale direct to a manufacturer for such purpose. The original of the application is validated and returned as the Certificate of Registry by the District Director.

Ex-IRC secs. 4052, 4064(b)(1)(c), 4101, 4221, and 4661; Regs. secs. 48.4101-1, 48.4222(a)-1, and 48.4222(d)-1

637A

Registration for Tax-Free Sales and Purchases of Fuel Used in Aircraft

Used to register for tax-free sales under IRC section 4041(c). Filed by a seller who is a manufacturer, producer, importer, wholesaler, Jobber, or retailer; or by a seller that is a commercial airline, nonprofit educational organization, or other exempt user that wishes to sell or purchase tax-free fuel for use in aircraft. The original of the application is validated by the District Director and returned as the Certificate of Registry.

Ex-IRC sec. 4041(c); Regs. sec. 48.4041-11

706

United States Estate (and Generation-Skipping Transfer) Tax Return

Used for the estate of a deceased United States resident or citizen.

E&G-IRC sec. 6018; Regs. sec. 20.6018-1; Separate instructions

706-A

United States Additional Estate Tax Return

Used to report recapture tax under special use valuation.

E&G-IRC sec. 2032A; Separate instructions

706CE

Certificate of Payment of Foreign Death Tax

Used to report credit against United States estate tax for estate inheritance, legacy, or succession tax paid to a foreign government.

E&G-IRC sec. 2014; Regs. sec. 20.2014-5

706GS(D)

Generation-Skipping Transfer Tax Return for Distributions

Used by distributees to report generation-skipping transfer tax on taxable distributions from trusts subject to the tax.

E&G-IRC sec. 2601; Temp. Regs. sec. 26.2662-1(b)(1); Separate instructions

706GS(D-1)

Notification of Distribution from a Generation-Skipping Trust

Used by trustees to report certain information to distributees regarding taxable distributions from a trust subject to the generation-skipping transfer tax.

E&G-IRC sec. 2601; Temp. Regs. sec. 26.2662-1(b)(1)

706GS(T)

Generation-Skipping Transfer Tax Return for Terminations

Used by trustees to report generation-skipping transfer tax on taxable terminations of trusts subject to the tax.

E&G-IRC sec. 2601; Temp. Regs. sec. 26.2662-1(b)(2); Separate instructions

706NA

United States Estate (and Generation-Skipping Transfer) Tax Return, Estate of nonresident not a citizen of the United States

Used for United States nonresident alien decedent's estate to be filed within 9 months after date of death.

E&G-IRC sec. 6018; Regs. sec. 20.6018-1(b); Separate instructions

Schedule S (Form 706)

Increased Estate Tax on Excess Retirement Accumulations

Used to pay the section 4980A increased estate tax on excess retirement accumulations.

E&G-IRC sec. 4980A(d)

709

United States Gift (and Generation-Skipping Transfer) Tax Return

Used to report gifts of more than $10,000 (or, regardless of value, gifts of a future interest in property).

E&G-IRC sec. 6019; Regs. sec. 25.6019-1; Separate instructions

709-A

United States Short Form Gift Tax Return

Used to report gifts of more than $10,000 but less than $20,000 if the gifts are nontaxable by reason of gift splitting.

E&G—IRC secs. 6019, 6075; Regs. sec. 25.6019-1

712

Life Insurance Statement

Used with Form 706 or Form 709.

E&G-IRC secs. 6001 and 6018; Regs. secs. 20.6001-1, 20.6018-4(d), and 25.6001-1(b)

720

Quarterly Federal Excise Tax Return

Used to report excise taxes due from retailers and manufacturers on sale or manufacture of various articles; taxes on facilities and services; taxes on certain products and commodities (gasoline, coal, etc.); windfall profits and inland waterways taxes.

Ex-IRC sec. 6011; Separate instructions

730

Tax on Wagering

Used to report taxes due under IRC section 4401.

Ex-IRC sec. 4401; Regs. sec. 44.6011(a)-1

843
Claim
Used to claim refund of taxes (other than income taxes) which were illegally, erroneously or excessively collected; or to claim amount paid for stamps unused or used in error or excess; and for a refund or abatement of interest or penalties assessed.
Misc–IRC secs. 6402, 6404, 6511, 6404(e), and 6404(f); Regs. secs. 31.6413(c)–1, 301.6402–2, and 301.6404–1

851
Affiliations Schedule
Used with Form 1120 by parent corporation for affiliated corporations included in consolidated tax return.
IT–IRC sec. 1502; Regs. sec. 1.1502–75(h)

872–C
Consent Fixing Period of Limitation Upon Assessment of Tax Under Section 4940 of the Internal Revenue Code
Used only with Form 1023, Application for Recognition of Exemption, by an organization described in Internal Revenue Code section 170(b)(1)(A)(vi) or section 509(a)(2), to request the organization be treated as a publicly supported organization during an advance ruling period.
IT–IRC sec. 6501(c)(4)

926
Return by a Transferor of Property to a Foreign Corporation, Foreign Trust or Estate, or Foreign Partnership
Used to report transfers of property by a U.S. person to a foreign partnership, trust or estate, or corporation, and pay any excise tax due on the transfer.
IT–IRC sec. 1491; Regs. sec. 1.1491–2

928
Gasoline Bond
Used to post bond for excise tax on fuel.
Ex–IRC sec. 4101

940
Employer's Annual Federal Unemployment (FUTA) Tax Return
Used by employers to report Federal unemployment (FUTA) tax.
Emp–IRC sec. 6011; IRC Chapter 23; Regs. sec. 31.6011(a)–3; Circular E, Circular SS

940-EZ
Employer's Annual Federal Unemployment (FUTA) Tax Return
Used by employers to report Federal unemployment (FUTA) tax. This form is a simplified version of Form 940.
EMP-IRC sec. 6011; IRC Chapter 23; Regs. sec. 31.6011(a)-3; Circular E. Circular SS

940PR
Planilla Para La Declaración Anual Del Patrono—La Contribución Federal Para el Desempleo (FUTA)
Used by employers in Puurto Rico. A variation of Form 940.
Emp–IRC sec. 6011; IRC Chapter 23; Regs. sec. 31.6011(a)–3; Circular PR

941
Employer's Quarterly Federal Tax Return
Used by employer to report social security taxes and income taxes withheld, advance earned income credit (EIC), and back up withholding.
Emp–IRC secs. 3101, 3111, 3402, 3405 and 3406; Regs. secs. 31.6011(a)–1 and 31.6011(a)–4; Circular E

Sch. A (Form 941)
Record of Federal Backup Withholding Tax Liability
Used to report backup withholding liability when treated as a separate tax for depositing purposes.
Emp–IRC secs. 3406, 6302; Regs. secs. 31.6302 and 35a.9999–3

941c
Statement to Correct Information Previously Reported on the Employer's Federal Tax Return
Used by employers to correct wages, tips, and tax previously reported.
Emp–IRC secs. 6205 and 6402; Regs. secs. 31.6011(a)–1, 31.6205–1, and 31.6402(a)–2; Circulars A, E, and SS

941c PR
Planilla Para La Corrección De Información Facilitada Anteriormente En Complimiento Con La Ley Del Seguro Social
Used by employers in Puerto Rico. A variation of Form 941c.
Emp–IRC Chapter 21; Regs. secs. 31.6011(a)–1, 31.6205–1, and 31.6402(a)–2; Circular PR

941 E
Quarterly Return of Withheld Federal Income Tax and Hospital Insurance (Medicare) Tax
Used by State and local government employers and by other organizations that are not liable for social security taxes. A variation of Form 941.
Emp–IRC secs. 3121(u) and 3402

941–M
Employer's Monthly Federal Tax Return
Used by employers to report withheld income tax and social security taxes (because they have not complied with the requirements for filing quarterly returns, or for paying or depositing taxes reported on quarterly returns).
Emp–IRC sec. 7512; Regs. sec. 31.6011(a)–5

941 PR

Planilla Para La Declaración Trimestral Del Patrono—La Contribución Federal al Seguro Social

Used by employers in Puerto Rico. A variation of Form 941.
Emp–IRC secs. 3101 and 3111; Regs. sec. 31.6011(a)–1; Circular PR

941SS

Employer's Quarterly Federal Tax Return

Used by employers in Virgin Islands, Guam, the Northern Marianne Islands, and American Samoa. A variation of Form 941.
Emp–IRC secs. 3101 and 3111; Regs. sec. 31.6011(a)–1; Circular SS

942

Employer's Quarterly Tax Return for Household Employees

Used by household employers quarterly to report social security and income taxes withheld from wages of household employees.
Emp–IRC secs. 3101 and 3111; Regs. sec. 31.6011(a)–1(a)(3)

942PR

Planilla Para La Declaración Trimestral Del Patrono De Empleados Domésticos

Used by household employers in Puerto Rico to report social security taxes withheld from wages of household employees. A variation of Form 942.
Emp–IRC secs. 3101 and 3111; Regs. sec. 31.6011(a)–1(a)(3)

943

Employer's Annual Tax Return for Agricultural Employees

Used by agricultural employers to report social security and income taxes withheld.
Emp–IRC secs. 3101, 3111 and 3402; Regs. sec. 31.6011(a)–1 and 31.6011(a)–4; Circular A

943A

Agricultural Employer's Record of Federal Tax Liability

Used by agricultural employers who have a tax liability of $3,000 or more during any month.
Emp-IRC sec. 6302; Regs. sec. 6302(c)–1; Circular A

943 PR

Planilla Para La Declaración Anual De La Contribución Del Patrono De Empleados Agrícolas

Used by agricultural employers in Puerto Rico. A variation of Form 943.
Emp–IRC secs. 3101 and 3111; Regs. sec. 31.6011(a)–1 and 31.6011(a)–4; Circular PR

943A–PR

Registro De La Obligacion Contributiva Del Patrono Agricola

Used by agricultural employers in Puerto Rico. A variation of Form 943A.
Emp-IRC sec. 6302; Regs. sec. 31.6302(c)–1; Circular PR

952

Consent to Fix Period of Limitation on Assessment of Income Taxes

Used when complete liquidation of a subsidiary is not accomplished within the tax year in which the first liquidating distribution is made. The receiving corporation is required to file this consent with its return for each tax year which falls wholly or partly within the period of liquidation.
IT–IRC sec. 332; Regs. sec. 1.332–4

966

Corporate Dissolution or Liquidation

Used (under IRC section 6043(a)) by corporations within 30 days after adoption of resolution or plan of dissolution, or complete or partial liquidation. (An information return.)
IT–IRC sec. 6043(a)

970

Application To Use LIFO Inventory Method

Used to change to the LIFO inventory method provided by section 472.
IT–IRC sec. 472; Regs. sec. 1.472–3

972

Consent of Shareholder to Include Specific Amount in Gross Income

Used by shareholders of a corporation who agree to include in their gross income for their taxable year a specific amount as a tax dividend.
IT–IRC sec. 565

973

Corporation Claim for Deduction for Consent Dividends

Used by corporations that claim a consent dividends deduction. Accompanied by filed consents of shareholders on Form 972.
IT–IRC sec. 561

976

Claim for Deficiency Dividends Deduction by a Personal Holding Company, Regulated Investment Company, or Real Estate Investment Trust

Used by a personal holding company, regulated investment company, or real estate investment trust to claim a deficiency dividends deduction.
IT–IRC secs. 547 and 860; Regs. secs. 1.547–2 (b)(2) and 1.860–2(b)(2)

982

Reduction of Tax Attributes Due to Discharge of Indebtedness

Used by a taxpayer who excludes from gross income under section 108 any amount of income attributable to discharge of indebtedness, in whole or in part, in the tax year, for which it is liable or subject. Also used as a consent of a corporation to adjustment of basis of its property under regulations prescribed under IRC section 1082(a)(2).
IT-IRC secs. 108, 1017, and 1082

990

Return of Organization Exempt From Income Tax (Except Private Foundation)

Used by organizations exempt under IRC section 501(a) and described in Code section 501(c), other than private foundations. (An information return.)
IT-IRC sec. 6033; Regs. sec. 1.6033-1(a)(2); Separate instructions

Package 990-1

Organizations Exempt from Income Tax under section 501(c) (other than sections 501(c)(3), (c)(4), (c)(6), and (c)(7), of the Internal Revenue Code)

A package of information forms for exempt organizations. Contains one copy each of Instructions for Forms 990, 990-EZ, and 990-T; two copies each of Forms 990, 990-EZ, and 990-T.
IT-IRC sec. 6033, one copy of Form 990-W, Form 1120-W, and instructions.

Package 990-2

Organizations Exempt from Income Tax under section 501(c)(3) (other than Private Foundations as defined in section 509(a), of the Internal Revenue Code)

A package of information forms for exempt organizations. Contains one copy each of Instructions for Forms 990, Schedule A (Form 990), 990-EZ, and 990-T; two copies each of Forms 990, Schedule A (Form 990), 990-EZ, and 990-T, one copy of Form 990-W, Form 1120-W, and instructions; one copy of Supplemental Instructions, and a sample filled-in Form 990 and Schedule A (Form 990).
IT-IRC sec. 6033

Package 990-3

Organi zations Exempt from Income Tax under section 501(c)(4) of the Internal Revenue Code

A package of information forms for exempt organizations. Contains one copy each of Instructions for Forms 990, 990-EZ, and 990-T; two copies each of Forms 990, 990-EZ, and 990-T, one copy of Form 990-W, Form 1120-W, and instructions; one copy of Supplemental Instructions, and sample filled-in Forms 990-EZ and 990-T.
IT-IRC sec. 6033

Sch. A (Form 990)

Organization Exempt Under 501(c)(3) (Supplementary Information)

Used by organizations described in IRC section 501(c)(3) (other than private foundations filing Form 990-PF).
IT-IRC sec. 6033; Separate instructions

990-BL

Information and Initial Excise Tax Return for Black Lung Benefit Trusts and Certain Related Persons

Used by Black Lung Benefit Trusts exempt under Section 501(c)(21) as an information return. Also used by these trusts and certain related persons for attaching Schedule A (Form 990-BL) when taxes under sections 4951 or 4952 are due.
IT/EX-IRC sec. 501(c)(21); Chapter 42; Separate instructions

990-C

Farmers' Cooperative Association Income Tax Return

Used by Farmers' Cooperative Marketing and Purchasing Association.
IT-IRC secs. 521, 1381, 1382, 1383, 1385, 1388, and 6012; Regs. secs. 1.522-1, 1.1381-1, 2, 1.1382-1, 2, 3, 4, 5, 6, 7, 1.1383-1, 1.1385-1, 1.1388-1, and 1.6012-2(f); Separate instructions

990-EZ

Short Form Return of Organization Exempt Form Income Tax

Used by organizations of gross receipts less than $100,000 and total assets of less than $250,000 at end of year.
IT-IRC sec. 6033; Regs. sec. 1.6033-1(a)(2); Separate instructions

990-PF

Return of Private Foundation or Section 4947(a)(1) Trust Treated as a Private Foundation

Used by private foundations and Section 4947(a)(1) trusts. (An information return.)
IT/Ex-IRC sec. 6033; IRC Chapter 42; Separate instructions

Package 990-PF

Returns for Private Foundations or Section 4947(a)(1) Trusts Treated as Private Foundations

A package of information forms used by private foundations and Section 4947(a)(1) trusts. In addition to Form 990-PF, this package includes Form 990-T and Form 4720, Form 990-W, Form 1120-W and instructions for each form, and filled-in samples of Form 990-PF.
IT-IRC sec. 6033

990-T

Exempt Organization Business Income Tax Return

Used by exempt organization with unrelated business income (under IRC section 511).

IT-IRC secs. 511 and 6012; Regs. secs. 1.6012-2(e) and 1.6012-3(a)(5); Separate instructions

990-W

Estimated Tax on Unrelated Business Taxable Income for Tax-Exempt Organization

Used as a worksheet by tax-exempt trusts and tax-exempt corporations to figure their estimated tax liability. Tax-exempt trusts and corporations should keep it for their records.

IT-IRC sec. 6154

1000

Ownership Certificate

Used by a citizen, resident individual, fiduciary, partnership, or nonresident partnership all of whose members are citizens or residents who have interest in bonds of a domestic or resident corporation (containing a tax-free covenant and issued before January 1, 1934).

IT-IRC sec. 1461; Regs. sec. 1.1461-1(h)

1001

Ownership, Exemption, or Reduced Rate Certificate

Used by a nonresident alien individual or fiduciary, foreign partnership, foreign corporation or other foreign entity, nonresident foreign partnership composed in whole or in part of nonresident aliens (applies to IRC section 1451 only), or nonresident foreign corporation (applies to Code section 1451 only), receiving income subject to withholding under Code section 1441, 1442, or 1451.

IT-IRC sec. 1461; Regs. sec. 1.1461-1(i)

Package 1023

Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code

Used to apply for exemption under section 501(a) IRC as organizations described in section 501(c)(3) (also sections 501(e) and (f)). Includes 3 copies of Form 872-C.

IT-IRC sec. 501; Regs. sec. 1.501(a)-1(a)(3)

Package 1024

Application for Recognition of Exemption Under Section 501(a) or Determination Under Section 120

Used by organizations to apply for exemption under IRC section 501(a) (as described in Code sections 501(c)(2), (4), (5), (6), (7), (8), (9), (10), (12), (13), (15), (17), (19), (20) and (25). (Also used to apply for a determination as a qualified plan under section 120.)

IT-IRC secs. 501, 120; Regs. sec. 1.501(a)-1(a)(3)

1028

Application for Recognition of Exemption Under Section 521 of the Internal Revenue Code

Used by farmers, fruit growers, or similar associations to claim exemption under IRC section 521.

IT-IRC sec. 521; Regs. sec. 1.521-1; Separate instructions

1040

U.S. Individual Income Tax Return

Used by citizens or residents of the United States to report income tax. (Also see Form 1040A and 1040EZ.)

IT-IRC secs. 6012 and 6017; Regs. secs. 1.6012-1 and 1.6017-1; Pub. 17; Separate instructions

Sch. A (Form 1040)

Itemized Deductions

Used to report itemized deductions (medical and dental expense, taxes, contributions, interest, casualty and theft losses, moving expenses, miscellaneous deductions subject to the 2% AGI limit, and other miscellaneous deductions).

IT-IRC secs. 67, 163, 164, 165, 166, 170, 211, 212, 213, and 217; Pub. 17; See the separate Instructions for Form 1040.

Sch. B (Form 1040)

Interest and Dividend Income

Used to list gross dividends received (if more than $400) and interest income (if more than $400), and to ask questions about foreign accounts and foreign trusts.

IT-IRC secs. 6012, 61 and 116; Pub. 17; See the separate Instructions for Form 1040.

Sch. C (Form 1040)

Profit or Loss From Business

Used to figure profit or (loss) from business or profession.

IT-IRC sec. 6017; Regs. sec. 1.6017-1; Pubs. 17 and 334; See the separate Instructions for Form 1040.

Sch. D (Form 1040)

Capital Gains and Losses

Used to report details of gain (or loss) from sales or exchanges of capital assets; to figure capital loss carryovers from 1989 to 1990, and to reconcile Forms 1099-B with tax return.

IT-IRC secs. 1202-1223, 6045; Pubs. 17 and 334; See the separate Instructions for Form 1040.

Sch. D-1 (Form 1040)

Continuation Sheet for Schedule D (Form 1040)

Used to attach to Schedule D (Form 1040) to list additional transactions in Parts 2a and 9a.

Sch. E (Form 1040)

Supplemental Income and Loss

Used to report income from rents, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.

IT-IRC secs. 6012 and 6017; Regs. secs. 1.6012-1 and 1.6017-1; Pub. 17; See the separate Instructions for Form 1040.

Sch. F (Form 1040)

Farm Income and Expenses

Used to figure profit or (loss) from farming.
IT-IRC sec. 6012; Regs. sec. 1.61-4; Pub. 225; See the separate Instructions for Form 1040.

Sch. R (Form 1040)

Credit for the Elderly or the Disabled

Used to figure credit for the elderly and for persons under 65 who retired on permanent and total disability and received taxable disability benefits.
IT-IRC sec. 22; Pub. 17 and 524; Separate instructions

Sch. SE (Form 1040)

Social Security Self-Employment Tax

Used to figure self-employment income and self-employment tax.
IT-IRC secs. 1401 and 1402; See the separate Instructions for Form 1040.

1040A

U.S. Individual Income Tax Return

Used by citizens and residents of the United States to report income tax. (Also see Form 1040 and 1040EZ.)
IT-IRC sec. 6012; Regs. sec. 1.6012-1; Pub. 17; Separate instructions

1040C

U.S. Departing Alien Income Tax Return

Used by aliens who intend to depart from the U.S., to report income received, or expected to be received for the entire taxable year, determined as nearly as possible by the date of intended departure. (Also see Form 2063.)
IT-IRC sec. 6851; Regs. sec. 1.6851-2; Pub. 519; Separate instructions

1040-ES

Estimated Tax for Individuals

Used to pay income tax (including self-employment tax and alternative minimum tax) due (the tax that is more than the tax withheld from wages, salaries, and other payments for personal services). It is not required unless the total tax is more than withholding (if any) by $500 or more.
IT-IRC sec. 6654

1040-ES (Español)

Contribucion Federal Estimada Del Trabajo Por Cuenta Propia—Puerto Rico

Used in Puerto Rico. The payment vouchers are provided for payment of self-employment tax on a current basis.
IT-IRC sec. 6654

1040-ES (NR)

U.S. Estimated Tax for Nonresident Alien Individuals

Used by nonresident aliens to pay any income tax due in excess of the tax withheld. It is not required unless the total tax exceeds withholding (if any) by $500 or more.
IT-IRC sec. 6654

1040EZ

Income Tax Return for Single Filers With No Dependents

Used by citizens & residents of the United States to report income tax. (Also see Form 1040 and Form 1040A.)
IT-IRC sec. 6012; Reg. sec. 1.6012-1; Pub. 17; Separate instructions

1040NR

U.S. Nonresident Alien Income Tax Return

Used by all nonresident alien individuals, whether or not engaged in a trade or business within the United States, who file a U.S. tax return. Also used as required for filing nonresident alien fiduciary (estate and trusts) returns.
IT-IRC secs. 871 and 6012; Pub. 519; Separate instructions

1040 PR

Planilla Para La Declaración De La Contribución Federal Sobre El Trabajo Por Cuenta Propia—Puerto Rico

Used in Puerto Rico to compute self-employment tax in accordance with IRC Chapter 2 of Subtitle A, and to provide proper credit to taxpayer's social security account.
IT-IRC secs. 6017 and 7651; Regs. sec. 1.6017-1; Circular PR

1040SS

U.S. Self-Employment Tax Return—Virgin Islands, Guam, and American Samoa

Used to compute self-employment tax in accordance with IRC Chapter 2 of Subtitle A, and to provide proper credit to taxpayer's social security account.
IT-IRC secs. 6017 and 7651; Regs. sec. 1.6017-1; Circular SS

1040X

Amended U.S. Individual Income Tax Return

Used to claim refund of income taxes, pay additional income taxes, or designate dollar(s) to a Presidential election campaign fund.
IT-IRC secs. 6402, 6404, 6511, and 6096; Separate instructions

1041

U.S. Fiduciary Income Tax Return

Used by a fiduciary of a domestic estate or domestic trust to report income tax.
IT-IRC sec. 6012; Regs. secs. 1.671-4, 1.6012-3(a), and 1.6041-1; Separate instructions

Sch. D (Form 1041)

Capital Gains and Losses

Used to report details of gain (or loss) from sales or exchanges of capital assets.
IT-IRC sec. 6012; Regs. sec. 1.6012-3(a); Separate instructions

Sch. J (Form 1041)

Information Return Trust Allocation of an Accumulation Distribution (IRC section 665)

Used by domestic complex trusts to report accumulation distributions.

IT–IRC secs. 665, 666, and 667

Sch. K–1 (Form 1041)

Beneficiary's Share of Income, Deductions, Credits, etc.

Used to report each beneficiary's share of the income, deductions, credits, and distributable net alternative minimum taxable income from the estate or trust.

IT–IRC sec. 6012; Regs. secs. 1.6012–3(a)

1041–A

U.S. Information Return—Trust Accumulation of Charitable Amounts

Used by a trust that claims a contribution deduction under IRC section 642(c), or by a trust described in Code section 4947(a)(2). (An information return.)

IT–IRC secs. 6034 and 6104; Regs. sec. 1.6034–1

1041–ES

Estimated Income Tax for Fiduciaries

Used to figure and pay estimated tax for fiduciaries.

IT–IRC sec. 6654

1041–T

Transmittal of Estimated Taxes Credited to Beneficiaries

Used by a trust to make an election under section 643(g) to credit an overpayment of estimated tax to beneficiaries.

IT–IRC sec. 643(g)

1042

Annual Withholding Tax Return for U.S. Source Income of Foreign Persons

Used by withholding agents to report tax withheld at source on certain income paid to nonresident aliens, foreign partnerships, or foreign corporations not engaged in a trade or business in the U.S.

IT–IRC secs. 1441, 1442, and 1461; Regs. secs. 1.1441–1 and 1.1461–2(b); Separate instructions

1042S

Foreign Person's U.S. Source Income Subject to Withholding

Used by a withholding agent to report certain income and tax withheld at source for foreign payees. (An information return.)

IT–IRC sec. 1461; Regs. sec. 1.1461–2(c); Separate instructions

1045

Application for Tentative Refund

Used by taxpayers (other than corporations) to apply for a tentative refund from the carryback of a net operating loss, unused general business credit, or overpayment of tax due to a claim of right adjustment under section 1341(b)(1).

IT–IRC sec. 6411; Regs. sec. 1.6411–1

1065

U.S. Partnership Return of Income

Used by partnerships as an information return.

IT–IRC sec. 6031 and 6698; Regs. secs. 1.761–1(a), 1.6031–1, and 1.6033–1(a)(5); Separate instructions

Package 1065

Federal Income Tax Forms

A package of income tax forms for partnerships. Contains one copy of instructions for Form 1065, two copies of Form 1065, six copies of Schedule K–1 (Form 1065) and two copies of instructions, two copies of Form 4562 and one copy of instructions.

IT–IRC sec. 6031

Sch. D (Form 1065)

Capital Gains and Losses

Used to show partnership's capital gains and losses.

IT–IRC 6031

Sch. K–1 (Form 1065)

Partner's Share of Income, Credits, Deductions, Etc.

Used to show partner's share of income, credits, deductions, etc.

IT–IRC secs. 702 and 703; Separate instructions

1066

U.S. Real Estate Mortgage Investment Conduit Income Tax Return

Used to report income, deductions, gains and losses, and the tax on net income from prohibited transactions, of a real estate mortgage investment conduit.

IT–IRC secs. 860D and 860F(e); Separate instructions

Sch. Q (Form 1066)

Quarterly Notice to Residual Interest Holder of REMIC Taxable Income or Net Loss Allocation

Used to show residual interest holder's shares of taxable income (or net loss), excess inclusion, and section 212 expenses.

IT–IRC sec. 860G(c)

1078

Certificate of Alien Claiming Residence in the United States

Used by an alien claiming residence in the U.S., for income tax purposes. Filed with the withholding agent.

IT–IRC secs. 871 and 1441; Regs. secs. 1.1441–5 and 1.871–3, 4

1090

Statement of Income, and Profit and Loss Accounts

Used by a railroad company with Form 1120.
IT-Instructions for Form 1120

1096

Annual Summary and Transmittal of U.S. Information Returns

Used to summarize and transmit Forms W-2G, 1098, 1099-A, 1099-B, 1099-DIV, 1099-G, 1099-INT, 1099-MISC, 1099-OID, 1099-PATR, 1099-R, 1099-S, and 5498.
IT-IRC secs. 408(i), 6041, 6041A, 6042, 6043, 6044, 6045, 6047, 6049, 6050A, 6050B, 6050D, 6050E, 6050H, and 6050J

1098

Mortgage Interest Statement

Used to report $600 or more of mortgage interest from an individual in the course of a trade or business.
IT-IRC sec. 6050H; Regs. sec. 1.6050H-2; See the separate Instructions for Forms 1099, 1098, 5498, 1096, and W-2G.

1099-A

Information Return for Acquisition or Abandonment of Secured Property

Used by lenders to report acquisitions by such lenders or abandonments of property that secures a loan.
IT-IRC sec. 6050J; Temp. Regs. sec. 1.6050J-1T; See the separate Instructions for Forms 1099, 1098, 5498, 1096, and W-2G.

1099-B

Statement for Recipients of Proceeds From Broker and Barter Exchange Transactions

Used by a broker to report gross proceeds from the sale or redemption of securities, commodities or regulated futures contracts, or by a barter exchange to report the exchange of goods or services.
IT-IRC sec. 6045; Regs. sec. 1.6045-1; See the separate Instructions for Forms 1099, 1098, 5498, 1096, and W-2G.

1099-DIV

Statement for Recipients of Dividends and Distributions

Used to report dividends and distributions.
IT-IRC secs. 6042 and 6043; Regs. secs. 1.6042-2 and 1.6043-2; See the separate Instructions for Forms 1099, 1098, 5498, 1096, and W-2G.

1099-G

Statement for Recipients of Certain Government Payments

Used to report government payments such as unemployment compensation, state and local income tax refunds, credits, or offsets, discharges of indebtedness by the Federal Government, taxable grants, and subsidy payments from the Department of Agriculture.
IT-IRC secs. 6041, 6050B, 6050D and 6050E; Regs. secs. 1.6041-1, 1.6050B-1, 1.6050D-1 and 1.6050E-1; See the separate Instructions for Forms 1099, 1098, 5498, 1096, and W-2G.

1099-INT

Statement for Recipients of Interest Income

Used to report interest income.
IT-IRC secs. 6041 and 6049; Regs. secs. 1.6041-1, 1.6049-4, and Temp. Regs. sec. 1.6049-7T; See the separate Instructions for Forms 1099, 1098, 5498, 1096, and W-2G.

1099-MISC

Statement for Recipients of Miscellaneous Income

Used to report rents, royalties, prizes and awards, fishing boat proceeds, payments by health, accident and sickness insurers to physicians or other health service providers, fees, commissions or other compensation for services rendered in the course of the payer's business when the recipient is not treated as an employee, direct sales of $5,000 or more of consumer products for resale, substitute payments by brokers in lieu of dividends or tax-exempt interest, and crop insurance proceeds.
IT-IRC secs. 6041, 6041A, 6045(d), and 6050A; Regs. secs. 1.6041-1, 1.6045-2, and 1.6050A-1; See the separate Instructions for Forms 1099, 1098, 5498, 1096, and W-2G.

1099-OID

Statement for Recipients of Original Issue Discount

Used to report original issue discount.
IT-IRC sec. 6049; Regs. sec. 1.6049-4; Temp Regs. secs. 1.6049-4, 1.6049-5T and 1.6049-7T; See the separate Instructions for Forms 1099, 1098, 5498, 1096, and W-2G.

1099-PATR

Statement For Recipients (Patrons) of Taxable Distributions Received From Cooperatives

Used to report patronage dividends.
IT-IRC sec. 6044; Regs. sec. 1.6044-2; See the separate Instructions for Forms 1099, 1098, 5498, 1096, and W-2G.

1099-R

Statement for Recipients of Total Distributions From Profit-Sharing, Retirement Plans, Individual Retirement Arrangements, Insurance Contracts, Etc.

Used to report total distributions from profit-sharing, retirement plans and individual retirement arrangements, and certain surrenders of insurance contracts.

IT-IRC secs. 402, 408, and 6047; Temp. Regs. sec. 35.3405-1; Regs. secs. 1.408-7 and 1.6047-1; See the separate Instructions for Forms 1099, 1098, 5498, 1096, and W-2G.

1099-S

Statement for Recipients of Proceeds From Real Estate Transactions

Used by the person required to report gross proceeds from real estate transactions.

IT-IRC sec. 6045(e); Temp. Regs. sec. 1.6045-3T; See the separate Instructions for Forms 1099, 1098, 5498, 1096, and W-2G.

1116

Computation of Foreign Tax Credit (Individual, Fiduciary, or Nonresident Alien Individual)

Used to figure the foreign tax credit claimed for the amount of any income, war profits, and excess profits tax paid or accrued during the taxable year to any foreign country or U.S. possession.

IT-IRC secs. 27, 901, and 904; Pub. 514; Separate instructions

1118

Computation of Foreign Tax Credit-Corporations

Used to support the amount of foreign tax credit claimed on corporation income tax returns.

IT-IRC secs. 901 through 906; Separate instructions

Sch. I (Form 1118)

Computation of Reduction of Oil and Gas Extraction Taxes

Used to compute the section 907(a) reduction for a corporation that is claiming a foreign tax credit with respect to any income taxes paid, accrued, or deemed to have been paid during the tax year with respect to foreign oil and gas extraction income.

IT-IRC sec. 907

Sch. J (Form 1118)

Separate Limitation Loss Allocations and Other Adjustments Necessary to Determine Numerators of Limitation Fractions, Year-End Recharacterization Balances and Overall Foreign Loss Account Balances

Used to show the adjustments to separate limitation income or losses in determining the numerators of the limitation fractions for each separate limitation; the year-end balances of separate limitation losses that were allocated among other separate limitations (in the current year or in prior years) that have yet to be recharacterized; and the balances in the overall foreign loss accounts at the beginning of the tax year, any adjustments to the account balances, and the balances in the overall foreign loss accounts at the end of the tax year.

IT-IRC sec. 904(f)

1120

U.S. Corporation Income Tax Return

Used by a corporation to report income tax. (Also see Form 1120-A.)

IT-IRC sec. 6012; Regs. secs. 1.1502-75(h), and 1.6012-2; Separate instructions

Package 1120

Federal Income Tax Forms

A package of income tax forms for corporations. Contains one copy of instructions for Forms 1120 and 1120-A, two copies of Form 1120, two copies of Form 1120-A, two copies of Schedule D, one copy of Form 1120-W, two copies of Form 3468, two copies of Form 7004, and two copies of Form 4562.

IT-IRC sec. 6012

Sch. D (Form 1120)

Capital Gains and Losses

Used with Forms 1120, 1120-A, 1120-DF, 1120-IC-DISC, 1120F, 1120-FSC, 1120-H, 1120L, 1120-ND, 1120-PC, 1120-POL, 1120-REIT, 1120-RIC, 990-C and certain Forms 990-T to report details of gain (or loss) from sales or exchanges of capital assets, and to figure alternative tax.

IT-IRC secs. 1201 and 1231

Sch. PH (Form 1120)

Computation of U.S. Personal Holding Company Tax

Used to figure personal holding company tax; filed with the income tax return of every personal holding company.

IT-IRC secs. 541, 6012, and 6501(f); Separate instructions

1120-A

U.S. Corporation Short-Form Income Tax Return

Used by a corporation to report income tax.

IT-IRC sec. 6012; Regs. sec. 1.6012-2; Separate instructions

1120-DF

U.S. Income Tax Return for Designated Settlement Funds (Under section 468B)

Used by designated settlement funds to report contributions received, income earned, the administration expenses of operating the fund, and the tax on its investment income.
IT-IRC secs. 468B and 6012; Separate instructions

1120F

U.S. Income Tax Return of a Foreign Corporation

Used by foreign corporations to report income tax.
IT-IRC secs. 881, 882, 884, 887, and 6012; Separate instructions

1120-FSC

U.S. Income Tax Return of a Foreign Sales Corporation

Used by foreign sales corporations to report income tax.
IT-IRC secs. 922, 6011(c), and 6012; Separate instructions

Sch. P (Form 1120-FSC)

Computation of Transfer Price or Commission

Used to compute transfer price or commission under IRC sections 925(a)(1) and (2).
IT-IRC sec. 6011(c)

1120-H

U.S. Income Tax Return for Homeowners Associations

Used by homeowner associations to report income tax. (An annual return.)
IT-IRC sec. 528 and Reg. sec. 1.528-8

1120-IC-DISC

Interest Charge Domestic International Sales Corporation Return

Used by domestic corporations that make the election under IRC section 992(b) to be a domestic international sales corporation.
IT-IRC secs. 6011(c) and 6072(b); Separate instructions

Sch. K (Form 1120-IC-DISC)

Shareholder's Statement of IC-DISC Distributions

Used to report deemed and actual distributions from an IC-DISC to shareholders and to report deferred DISC income and certain other information to shareholders.
IT-IRC secs. 6011(c)

Sch. P (Form 1120-IC-DISC)

Computation of Inter-company Transfer Price or Commission

Used to compute inter-company transfer prices or commissions under IRC sectiosn 994(a)(1) and (2).
IT-IRC secs. 6011(c)

Sch. Q (Form 1120-IC-DISC)

Borrower's Certifiate of Compliance with the Rules for Producer's Loans

Used by an IC-DISC to establish that the borrower is in compliance with the rules for producer's loans.
IT-Regs. sec. 1.993-4(d)

1120L

U.S. Life Insurance Company Income Tax Return

Used by life insurance companies to report income tax.
IT-IRC secs. 801 and 6012; Reg. sec. 1.6012-2; Separate instructions

1120-ND

Return for Nuclear Decommissioning Funds and Certain Related Persons

Used by nuclear decommissioning funds to report income, expenses, transfers of funds to the public utility that created it and to figure the taxes on income plus penalty taxes on trustees and certain disqualified persons.
IT-IRC sec. 468A; Separate instructions

1120-PC

U.S. Property and Casualty Insurance Company Income Tax Return

Used by nonlife insurance companies to report income tax.
IT-IRC secs. 831 and 6012; Separate instructions

1120-POL

U.S. Income Tax Return for Certain Political Organizations.

Used by certain political organizations to report income tax.
IT-IRC secs. 527 and Regs. sec. 1.6012-6(b)

1120-REIT

U.S. Income Tax Return for Real Estate Investment Trusts

Used by real estate investment trusts to report income tax.
IT-IRC secs. 856 and 6012; Separate instructions

1120-RIC

U.S. Income Tax Return for Regulated Investment Companies

Used by regulated investment companies to report income tax.
IT-IRC secs. 851 and 6012; Separate instructions

1120S

U.S. Income Tax Return for an S Corporation

Used by S corporations that have made the election prescribed by IRC section 1362.
IT-IRC sec. 6037; IRC Subchapter S; Regs. sec. 1.6037-1; Separate instructions

Package 1120S

Federal Income Tax Forms

A package of income tax forms for S corporations. Contains one copy of instructions for Form 1120S, two copies of Form 1120S, two copies of Schedule D (Form 1120S), two copies of Schedule K-1 (Form 1120S), two copies of shareholder's instructions for Schedule K-1 (Form 1120S), and two copies of Form 4562.

IT-IRC sec. 6037

Sch. D (Form 1120S)

Capital Gains and Losses and Built-in Gains

Used by S corporations that have made the election prescribed by IRC section 1362. Sch. D is used to report details of gains (and losses) from sales, exchanges or distribution of capital assets and to figure the tax imposed on certain capital gains and certain built-in gains.

IT-IRC secs. 1201 and 1231; and IRC Subchapter S; Separate instructions

Sch. K-1 (Form 1120S)

Shareholder's Share of Income, Credits, Deductions, Etc.

Used to show shareholder's share of income, credits, deductions, etc. A four-part assembly: A copy is filed with Form 1120S, a copy is for S corporation records, and a copy is given to each shareholder along with the separate instructions.

IT-IRC sec. 6037

1120-W

Corporation Estimated Tax

Used as a worksheet by corporations to figure estimated tax liability; not to be filed. Corporations should keep it for their records.

IT-IRC sec. 6655

1120X

Amended U.S. Corporation Income Tax Return

Used by corporations to amend a previously filed Form 1120 or Form 1120-A.

IT-Regs. sec. 301.6402-3

1122

Authorization and Consent of Subsidiary Corporation to be Included in a Consolidated Income Tax Return

Used as the authorization and consent of a subsidiary corporation to be included in a consolidated income tax return.

IT-IRC sec. 1502; Regs. sec. 1.1502-75(h)

1128

Application for Change in Accounting Period

Used to obtain approval of a change, adoption or retention of an accounting period.

IT-IRC sec. 442; Regs. secs. 1.442-1(b) and 1.1502-76; Separate instructions

1138

Extension of Time for Payment of Taxes by a Corporation Expecting a Net Operating Loss Carryback

Used by a corporation expecting a net operating loss carryback to request an extension of time for payment of taxes.

IT-IRC sec. 6164

1139

Corporation Application for Tentative Refund

Used by corporations to apply for a tentative refund from the carryback of a net operating loss, net capital loss, unused general business credit, or overpayment of tax due to a claim or right adjustment under section 1341(b)(1).

IT-IRC sec. 6411

1310

Statement of Person Claiming Refund Due a Deceased Taxpayer

Used by claimant to secure payment of refund on behalf of a deceased taxpayer.

IT-IRC sec. 6402; Regs. sec. 301.6402-2(e); Pubs. 17 and 559

1363

Export Exemption Certificate

Used by a shipper or other person to suspend liability for the payment of the tax for a period of 6 months from the date of shipment from the point of origin. The original is filed with the carrier at time of payment of the transportation charges and the duplicate is retained with the shipping papers for a period of 3 years from the last day of the month during which the shipment was made from the point of origin. May also be used as a blanket exemption certificate, with approval of District Director.

Ex-IRC secs. 4271 and 4272; Temp. Regs. Part 154.2-1

2032

Contract Coverage Under Title II of the Social Security Act

Used to make an agreement pursuant to IRC section 3121(l).

Emp-IRC sec. 3121(l); Regs. sec. 36.3121(l)(1)-1

2063

U.S. Departing Alien Income Tax Statement

Used by a resident alien who has not received a termination assessment, or a nonresident alien who has no taxable income from United States sources.

IT-IRC sec. 6851(d); Regs. sec. 1.6851-2; Rev. Rul. 55-468; C.B.1955-2, 501; Pub. 519

2106

Employee Business Expenses

Used by employees to support deductions for business expenses.

IT-IRC secs. 62, 162 and 274; Instructions for Form 1040, Pub. 463; Separate instructions

2119

Sale of Your Home

Used by individuals who sold their principal residence whether or not they bought another one. Also used by individuals 55 or over who elect to exclude gain on the sale of their principal residence.

IT-IRC secs. 121 and 1034; Pub. 17; Separate instructions

2120

Multiple Support Declaration

Used as a statement disclaiming as an income tax exemption an individual to whose support the taxpayer and others have contributed.

IT-IRC sec. 152(c); Regs. sec. 1.152-3(c); Pub. 17

2210

Underpayment of Estimated Tax by Individuals and Fiduciaries

Used by individuals and fiduciaries to determine if they paid enough estimated tax. The form is also used to compute the penalty for underpayment of estimated tax.

IT-IRC sec. 6654; Regs. secs. 1.6654-1 and 1.6654-2; Separate instructions

2210F

Underpayment of Estimated Tax by Farmers and Fishermen

Used by qualified farmers and fishermen to determine if they paid enough estimated tax. Used only by individuals whose gross income from farming or fishing is at least two-thirds of their gross annual income. (All other individuals should use Form 2210.) The form is also used to compute the penalty for underpayment of estimated tax.

IT-IRC sec. 6654; Reg. secs. 1.6654-1 and 1.6654-2

2220

Underpayment of Estimated Tax by Corporations

Used by corporations to determine if they paid enough estimated tax. The form is also used to compute the penalty for underpayment of estimated tax.

IT-IRC sec. 6655; Separate instructions

2290

Heavy Vehicle Use Tax Return

Used to report tax due on use of any highway motor vehicle which falls within one of the categories shown in the tax computation schedule on the form or meets certain weight limitations.

Ex-IRC sec. 4481; Regs. sec. 41.6011(a)-1(a)

2350

Application for Extension of Time To File U.S. Income Tax Return

Used by U.S. citizens and certain resident aliens abroad, who expect to qualify for special tax treatment to obtain an extension of time for filing an income tax return.

IT-IRC secs. 911 and 6081; Regs. sec. temporary 5b.911-6(b), 1.911-7(c), and 1.6081-2; Pub. 54

2438

Regulated Investment Company Undistributed Capital Gains Tax Return

Used to report tax payable on or before 30th day after close of company's taxable year. A copy is filed with Form 1120-RIC. (An annual return.)

IT-IRC sec. 852(b)(3); Regs. sec. 1.852-9

2439

Notice to Shareholder of Undistributed Long-Term Capital Gains

Used as an annual statement to be distributed to shareholders of a regulated investment company. (Copy to be attached to Form 1120-RIC.)

IT-IRC sec. 852(b)(3)(D)(i); Regs. sec. 1.852-9

2441

Child and Dependent Care Expenses

Used to figure the credit for child and dependent care expenses and/or the exclusion of employer-provided dependent care benefits. (To be attached to Form 1040.)

IT-IRC sec. 21 & 129; Regs. sec. 1.44A-1; Pubs. 17 and 503

2553

Election by A Small Business Corporation

Used by qualifying small business corporations to make the election prescribed by IRC section 1362.

IT-IRC sec. 1362; Separate instructions

2555

Foreign Earned Income

Used by U.S. citizens and resident aliens who qualify for the foreign earned income exclusion and/or the housing exclusion or deduction. (To be filed with Form 1040.)

IT-IRC secs. 911 and 6012(c); Regs. secs. 1.911-1 and 1.6012-1; Pub. 54; Separate instructions

2670

Credit or Refund—Exemption Certificate for Use by a Nonprofit Educational Organization

Used by certain nonprofit educational organizations to support a claim for credit or refund to the person who paid the manufacturers excise tax, or the exemption of these sales from the special fuels tax under IRC Chapter 31.

Ex-IRC secs. 4041, 4221, and 6416; Regs. sec. 48.4221-6

2688

Application for Additional Extension of Time To File U. S. Individual Income Tax Return

Used to apply for an extension of time to file Form 1040.

IT-IRC sec. 6081; Regs. sec. 1.6081-1(b)(5); T.D.6436

2758

Application for Extension of Time To File Certain Excise, Income, Information, and Other Returns

Used to apply for an extension of time to file Form 1041 and certain other returns. A separate Form 2758 must be filed for each return.

IT–IRC sec. 6081; Regs. sec. 1.6081–1(b)

2848

Power of Attorney and Declaration of Representative

Used as an authorization for one person to act for another in any tax matter (except alcohol & tobacco taxes and firearms activities).

IT–Title 26, CFR, Part 601; Separate instructions

2848–D

Tax Information Authorization and Declaration of Representative

Used by one person to authorize another to receive or inspect confidential tax information (except alcohol and tobacco taxes and firearms activities) when power of attorney is not filed.

IT–Title 26, CFR, Part 601; Separate instructions

3115

Application For Change in Accounting Method

Used to secure approval for change in accounting method.

IT–IRC sec. 446(e); Regs. sec. 1.446–1(e); Separate instructions

3206

Information Statement by United Kingdom Withholding Agents Paying Dividends From United States Corporations to Residents of the U.S. and Certain Treaty Countries

Used to report dividends paid by U.S. corporations to beneficial owners of dividends paid through United Kingdom nominees. Used when the beneficial owners are residents of countries other than United Kingdom with which the U.S. has a tax treaty providing for reduced withholding rates on dividends.

IT secs. 7.507 and 7.508 of T.D. 5532

3468

Computation of Investment Credit

Used by individuals, estates, trusts, and corporations claiming an investment credit or business energy investment credit. Also see Form 3800.

IT–IRC secs. 38, 46, 47, 48, and 49; Separate instructions

3491

Consumer Cooperative Exemption Application

Used by certain consumer cooperatives that are primarily engaged in retail sales of goods or services generally for personal, living or family use to apply for exemption from filing Forms 1096 and 1099-PATR.

IT–IRC sec. 6044(c); Regs. sec. 1.6044–4

3520

U.S. Information Return—Creation of or Transfers to Certain Foreign Trusts

Used by a grantor in the case of an inter vivos trust, a fiduciary of an estate in the case of a testamentary trust, or a transferor to report the creation of any foreign trust by a U.S. person or the transfer of any money or property to a foreign trust by a U.S. person.

IT–IRC sec. 6048; Regs. secs. 16.3–1 and 301.6048–1

3520–A

Annual Return of Foreign Trust with U.S. Beneficiaries

Used to report the operation of foreign trust that has U.S. beneficiaries.

IT–IRC sec. 6048

3800

General Business Credit

Used to summarize investment credit (Form 3468), jobs credit (Form 5884), credit for alcohol used as fuel (Form 6478), credit for increasing research activities (Form 6765), and low-income housing credit (Form 8586).

IT–IRC secs. 38 and 39; Separate instructions

3903

Moving Expenses

Used to support itemized deductions for expenses of travel, transportation and certain expenses attributable to disposition of an old residence and acquisition of a new residence for employees and self-employed individuals moving to a new job location.

IT–IRC sec. 217; Regs. sec. 1.217; Pub. 521; Separate instructions

3903F

Foreign Moving Expenses

Used by U.S. citizens or resident aliens moving to a new principal workplace outside the United States or its possessions.

IT–IRC 217(h); Pub. 521; Separate instructions

4029

Application for Exemption from Social Security Taxes and Waiver of Benefits

Used by members of qualified religious groups to claim exemption from social security taxes.

IT–IRC sec. 1402(g)

4070

Employee's Report of Tips to Employer

Used by employees to report tips to employers.

Emp–IRC sec. 3102(c); Regs. sec. 31.6053–1(b)(2)

4070–A

Employee's Daily Record of Tips

Used by employees to keep a daily record of tips received.

Emp–IRC sec. 3102(c); Regs. sec. 31.6053–4

4070PR

Informe al Patrono de Propinas Recibidas por el Empleado

Used by employees in Puerto Rico. A variation of Form 4070.

Emp–IRC sec. 3102(c); Regs sec. 31.6053–1(b)(2)

4070A–PR

Registro Diario de Propinas Recibidas por el Empleado

Used by employees in Puerto Rico. A variation of Form 4070–A.

Emp–IRC sec. 3102(c); Regs. sec. 31.6053–4

4136

Computation of Credit for Federal Tax on Gasoline and Special Fuels

Used by individuals, estates, trusts, or corporations, including S corporations and domestic international sales corporations, to claim credit for Federal excise tax on the number of gallons of gasoline and special fuels used for business. Also used to claim the one-time credit allowed owners of qualified diesel-powered highway vehicles.

Ex–IRC secs. 34, 4041, 4081, 4091, 6420, 6421, and 6427

4137

Computation of Social Security Tax on Unreported Tip Income

Used by an employee who received tips subject to FICA tax but failed to report them to his or her employer.

IT/Emp–IRC sec. 3102; Regs. sec. 31.3102–3(d) and 31.6011(a)–1(d)

4224

Exemption From Withholding of Tax on Income Effectively Connected With the Conduct of a Trade or Business in the United States

Used to secure, at the time of payment, the benefit of exemption from withholding of the tax on certain income for nonresident alien individuals and fiduciaries, foreign partnerships, and foreign corporations.

IT–IRC secs. 1441 and 1442; Regs. sec. 1.1441–4

4255

Recapture of Investment Credit

Used by individuals, estates, trusts, or corporations to figure the increase in tax if regular or energy property was disposed of or ceased to qualify before the end of the property class life or life years used to figure the credit.

IT–IRC sec. 47

4361

Application for Exemption from Self-Employment Tax for Use by Ministers, Members of Religious Orders and Christian Science Practitioners

Used by members of qualified religious groups to claim exemption from tax on self-employment income.

IT–IRC sec. 1402(e)

4461

Application for Approval of Master or Prototype Defined Contribution Plan

Used by employers who want an opinion letter for approval of form of a master or prototype plan.

IT–IRC secs. 401(a), and 501(a)

4461–A

Application for Approval of Master or Prototype Defined Benefit Plan

Used by employers who want an opinion letter for approval of form of a master or prototype plan.

IT–IRC secs. 401(a) and 501(a)

4461–B

Application of Master or Prototype Plan, or Regional Prototype Plan Mass Submitter Adopting Sponsor

Used by mass submitters who want approval on a plan of adopting sponsoring organization or sponsor.

IT–IRC secs. 401(a) and 501(a)

4466

Corporation Application for Quick Refund of Overpayment of Estimated Tax

Used to apply for a "quick" refund of overpaid estimated tax. (Must be filed before the regular tax return is filed.)

IT–IRC sec. 6425; Regs. sec. 1.6425–1(b)

4469

Computation of Excess Medicare Tax Credit

Used by railroad employee representatives and medicare qualified Government employees to figure their credit of excess medicare (hospital insurance benefits) tax.

IT–IRC sec. 6413(c)(3); P.L.80–248

4506

Request for Copy of Tax Form

Used by a taxpayer or authorized representative to request a copy of a tax return or Forms W–2 that were filed with the return.

IT–Regs. sec. 601.702

4506–A

Request for Public-Inspection Copy of Exempt Organization Tax Form

Used by a third-party for a copy of an exempt organization tax form which may be inspected at an IRS office.

IT–IRC sec. 6104(b)

4562

Depreciation and Amortization

Used by individuals, estates, trusts, partnerships, and corporations claiming depreciation and amortization. Also used to substantiate depreciation deductions for automobiles and other listed property.

IT–IRC secs. 167, 168, 179 and 280F; Separate instructions

4563

Exclusion of Income for Bona Fide Residents of American Samoa

Used by bona fide residents of American Samoa to exclude income from sources in American/Samoa, Guam, and the Commonwealth of the Northern Mariana Islands, to the extent specified in IRC section 931.

IT-IRC sec. 931; Regs. sec. 1.931-1; Pub. 570

4626

Alternative Minimum Tax—Corporations

Used by corporations to figure their alternative minimum tax and their environmental tax.

IT-IRC secs. 55, 56, 57, 58, 59, and 291; Separate instructions

4684

Casualties and Thefts

Used by all taxpayers to figure gains (or losses) resulting from casualties and thefts.

IT-IRC sec. 165; Separate instructions

4720

Return of Certain Excise Taxes on Charities and Other Persons Under Chapters 41 and 42 of the Internal Revenue Code

Used by charities and other persons to compute certain excise taxes which may be due under IRC Chapters 41 and 42.

Ex-IRC secs. 4911, 4912, 4941, 4942, 4943, 4944, 4945, and 4955; Separate instructions

4768

Application for Extension of Time To File U.S. Estate (and Generation-Skipping Transfer) Tax Return and/or Pay Estate (and Generation-Skipping Transfer) Tax(es)

Used to apply for estate tax extensions in certain cases.

E&G-IRC secs. 6081 and 6161; Regs. secs. 20.6081-1 and 20.6161-1

4782

Employee Moving Expense Information

Used by employers to show the amount of any reimbursement or payment made to an employee, a third party for the employee's benefit, or the value of services furnished in-kind, for moving expenses during the calendar year.

IT-IRC secs. 82 and 217; Regs. sec. 31.6051-1(e)

4789

Currency Transaction Report

Used by financial institutions to report deposit, withdrawal, exchange of currency, or other payment or transfer, by, through, or to such financial institution which involves currency transactions of more than $10,000.

P.L.91-508; Treasury Regs. (31CFR103)

4797

Sales of Business Property

Used to report details of gain (or loss) from sales, exchanges, or involuntary conversions (from other than casualty and theft) of noncapital assets and involuntary conversions (other than casualty and theft) of capital assets, held in connection with a trade or business or a transaction entered into for profit. Also used to compute recapture amounts under sections 179 and 280F when the business use of section 179 or 280F property drops to 50% or less.

IT-IRC secs. 1231, 1245, 1250, 1252, 1254, and 1255; IT-IRC secs. 1202, 1211, and 1212; Separate instructions

4835

Farm Rental Income and Expenses

Used by landowner (or sublessor) to report farm rental income based on crops or livestock produced by the tenant where the landowner (or sublessor) does not materially participate in the operation or management of the farm. (Also see Schedule F (Form 1040).)

IT-IRC. sec. 61

4868

Application for Automatic Extension of Time to File U.S. Individual Income Tax Return

Used to apply for an automatic 4-month extension of time to file Form 1040.

IT-IRC sec. 6081; Regs. sec. 1.6081-4; TD 7885

4876-A

Election To Be Treated as an Interest Charge DISC

Used by a qualifying corporation that wishes to be treated as an Interest Charge Domestic International Sales Corporation (Interest Charge DISC).

IT-Regs. sec. 1.921

4952

Investment Interest Expense Deduction

Used by an individual, estate, or trust to figure the deduction limitation for interest expense on funds borrowed that is allocable to property held for investment.

IT-IRC sec. 163(d)

4970

Tax on Accumulation Distribution of Trusts

Used by a beneficiary of a domestic or foreign trust to figure the tax attributable to an accumulation distribution.

IT-IRC sec. 667

4972

Tax on Lump-Sum Distributions

Used to determine the income tax on the income portion of lump-sum distributions.

IT-IRC sec. 402(e); Separate instructions

5074

Allocation of Individual Income Tax to Guam or the Commonwealth of the Northern Mariana Islands (CNMI)

Used as an attachment to Form 1040 filed by an individual who reports adjusted gross income of $50,000 or more, with gross income of $5,000 or more from Guam or CNMI sources.

IT-IRC sec. 935; Regs. sec. 301.7654-1(d)

5213

Election to Postpone Determination as to whether the Presumption that an Activity is Engaged in for Profit Applies

Used by individuals, trusts, estates, and S corporations to postpone a determination as to whether an activity is engaged in for profit.

IT-IRC sec. 183(e)

5227

Split-Interest Trust Information Return

Used by section 4947(a)(2) trusts treated as private foundations.

Ex-IRC sec. 6011; Separate instructions

5300

Application for Determination for Defined Benefit Plan

Used to request a determination letter as to the qualification of a defined benefit plan (other than a collectively-bargained plan).

IT-IRC sec. 401(a); Separate instructions

Sch. T (Form 5300)

Supplemental Application for Approval of Employee Benefit Plans

Used as an attachment to Forms 5300, 5301, 5303, 5307, and 6406 to provide information on how the applicant meets the requirements of the Tax Equity and Fiscal Responsibility Act of 1982, the Tax Reform Act of 1984, and the Retirement Equity Act of 1984, and the Tax Reform Act of 1986.

IT-IRC 401(a); Separate instructions

5301

Application for Determination for Defined Contribution Plan

Used to request a determination letter as to the qualification of a defined contribution plan (other than a collectively-bargained plan).

IT-IRC sec. 401(a); Separate instructions

5302

Employee Census

Used as a schedule of the 25 highest paid participants of a deferred compensation plan, which is attached to Forms 5300, 5301, 5303, and 5307 (where applicable).

IT-IRC sec. 401(a)

5303

Application for Determination for Collectively-Bargained Plan

Used to request a determination letter as to the qualification of a collectively-bargained plan. Also used by multiemployer plans covered by PBGC insurance to request a determination letter regarding termination.

IT-IRC sec. 401(a); Separate instructions

5305

Individual Retirement Trust Account

Used as an agreement between an individual and the individual's trustee for the establishment of an individual retirement account.

IT-IRC sec. 408(a)

5305-A

Individual Retirement Custodial Account

Used as an agreement between an individual and the individual's custodian for the establishment of an individual retirement account.

IT-IRC sec. 408(a)

5305-SEP

Simplified Employee Pension—Individual Retirement Accounts Contribution Agreement

Used as an agreement between an employer and his or her employees to establish a Simplified Employee Pension.

IT-IRC 408(k)

5305-A-SEP

Salary Reduction and Other Elective Simplified Employee Pension - Individual Retirement Accounts Contribution Agreement

Used as an agreement between an employer and his or her employees to establish a Simplified Employee Pension with an elective deferral.

IT-IRC sec. 408(k)(6)

5306

Application for Approval of Prototype or Employer Sponsored Individual Retirement Account

Used by banks, savings and loan associations, federally insured credit unions, and such other persons approved by the Internal Revenue Service to act as trustee or custodian, insurance companies, regulated investment companies and trade or professional societies or associations, to get the approval as to form of a trust or annuity contract which is to be used for individual retirement accounts or annuities. Also to be used by employees, labor unions and other employee associations that want approval of a trust which is to be used for individual retirement accounts.

IT-IRC sec. 408(a), (b) or (c)

5306-SEP

Application for Approval of Prototype Simplified Employee Pension—SEP

Used by program sponsors who want to get IRS approval of their prototype simplified employee pension (SEP) agreements.

IT-IRC sec. 408

5307

Application for Determination for Adopters of Master or Prototype, Regional Prototype or Volume Submitter Plans

Used to request a determination letter as to the qualification of any defined benefit or defined contribution plan (the form of which has been previously approved) other than a collectively bargained plan.

IT-IRC sec. 401(a); Separate instructions

5308

Request for Change in Plan/Trust Year

Used by employer or plan administrators to request approval of change in a plan year or a trust year.

IT-IRC sec. 412(c)(5), sec. 442

5309

Application for Determination of Employee Stock Ownership Plan

Used by corporate employers who wish to get a determination letter regarding the qualification of an Employee Stock Ownership Plan under IRC 409 or 4975(e)(7).

IT-IRC 409-4975(e)(7)

5310

Application for Determination Upon Termination; Notice of Merger, Consolidation or Transfer of Plan Assets or Liabilities; Notice of Intent to Terminate

Used by an employer who wishes a determination letter as to the effect of termination of a plan on its prior qualification under IRC section 401(a); by every employer or plan administrator (if designated) for any plan merger or consolidation; or to give notice to PBGC of intent, for any transfer of plan assets or liabilities to another plan to terminate a defined benefit pension plan.

IT-IRC secs. 401(a), 6058(b), ERISA sec. 4041(a); Separate instructions

5329

Return for Additional Taxes Attributable to Qualified Retirement Plans (Including IRAs), Annuities, and Modified Endowment Contracts

Used to report excise taxes or additional income tax owed in connection with individual retirement arrangements, annuities, and qualified retirement plans.

IT-IRC secs. 72, 4973, 4974, and 4980A; Separate instructions

5330

Return of Excise Taxes Related to Employee Benefits Plans

Used to report and pay the excise tax imposed by IRC section 4791 on a minimum funding deficiency, by Code section 4973(a)(2) on excess contributions to a section 403(b)(7)(A) custodial account, by section 4975 on prohibited transactions, by section 4976 on disqualified benefits from welfare plans, by 4977 on certain fringe benefits, and by 4978 on certain ESOP transactions.

Ex-IRC sec. 6011; Separate instructions

5452

Corporate Report of Nondividend Distributions

Used by corporations to report their nontaxable distributions.

IT-CFR 1.301-1, 1.316-1, 1.333-1, and 1.6042-2

5471

Information Return With Respect to a Foreign Corporation

Used by U.S. persons to report their activities with related foreign corporations.

IT-IRC secs. 951-972, 6035, 6038 and 6046; Separate instructions

Sch. M (Form 5471)

Foreign Corporation Controlled by a U.S. Person

Used by a U.S. person who controls a foreign corporation to report the activities between the U.S. person and the foreign corporation.

IT-IRC sec. 6038

Sch. N (Form 5471)

Foreign Personal Holding Company

Used by officers, directors, and shareholders of foreign personal holding companies to report information concerning the foreign personal holding company.

IT-IRC sec. 6035

Sch. O (Form 5471)

Organization or Reorganization of Foreign Corporation, and Acquisitions and Dispositions of Its Stock

Used by U.S. persons to report acquisitions or dispositions of interests in foreign corporations.

IT-IRC sec. 6046

5472

Information Return of a Foreign Owned Corporation

Used for reporting the activities between foreign owned corporations and persons related to transactions made by the corporations.

IT-IRC sec. 6038A

5498

Individual Retirement Arrangement Information

Used to report contributions to individual retirement arrangements (IRAs) and the value of the account.
IT–IRC sec. 408(i)(o); Prop. Regs. sec. 1.408–5; See the separate Instructions for Forms 1099, 1098, 5498, 1096, and W–2G.

5500

Annual Return/Report of Employee Benefit Plan (with 100 or more participants)

Used to report on deferred compensation plans and welfare plans that have at least 100 participants.
IT–IRC sec. 6058(a); ERISA section 103; Separate instructions

Sch. A (Form 5500)

Insurance Information

Used as an attachment to Forms 5500, 5500–C, or 5500–R to report information about insurance contracts that are part of a qualified deferred compensation plan.
ERISA section 103(e)

Sch. B (Form 5500)

Actuarial Information

Used to report actuarial information for a defined benefit plan. (Attached to Forms 5500, 5500–C, or 5500–R.)
IT–IRC sec. 6059; ERISA section 103(a); Separate instructions

Sch. C (Form 5500)

Service Provider Information

Used as an attachment to Form 5500 to report information about service providers and trustees of qualified deferred compensation plans. ERISA section 103

Sch. P (Form 5500)

Annual Return of Fiduciary of Employee Benefit Trust

Used as an annual return for employee benefit trusts which qualify under section 401(a) and are exempt from tax under section 501(a). (Attach to Forms 5500, 5500–C or 5500–R.)
IT–IRC secs. 6033(a) and 6501(a)

Sch. SSA (Form 5500)

Annual Registration Statement Identifying Separated Participants with Deferred Vested Benefits

Used to list employees who separated from employment and have a deferred vested benefit in the employer's plan of deferred compensation. (Attached to Forms 5500, 5500–C, or 5500–R.)
IT–IRC sec. 6057

5500–C/R

Return/Report of Employee Benefit Plan (with fewer than 100 participants)

Used to report on deferred compensation plans and welfare plans that have fewer than 100 participants.
IT–IRC sec. 6058(a); ERISA section 103; Separate instructions

5500EZ

Annual Return of One-Participant Owners and Their Spouses Pension Benefit Plan

Used to report on pension profit-sharing, etc. plans that cover only an individual or an individual and the individual's spouse who wholely own a business.
IT–IRC sec. 6058(a); Separate instructions

5558

Application for Extension of Time to File Certain Employee Plan Returns

Used to provide a means by which a person may request an extension of time to file Forms 5500, 5500–C, 5500–R, or 5330.

5578

Annual Certification of Racial Nondiscrimination for a Private School Exempt from Federal Income Tax

Used by certain organizations exempt or claiming to be exempt under IRC section 501(c)(3) and operating, supervising, or controlling a private school (or schools) to certify to a policy of racial nondiscrimination.
IT–IRC sec. 6001; Rev. Proc. 75–50, 1975–2; C.B.587

5712

Election to be Treated as a Possessions Corporation Under Section 936

Used by a corporation to elect to be treated as a possessions corporation for the tax credit allowed under IRC section 936.
IT–IRC sec. 936(e)

5712–A

Cost Sharing or Profit Split Method Under Section 936(h)(5): Election and Verification

Used by a domestic corporation if it elects to compute its taxable income under either the cost sharing method or the profit split method.
IT–IRC sec. 936(h)(5)

5713

International Boycott Report

Used by persons with operations in or related to any country associated in carrying out an international boycott.
IT–IRC sec. 999; Separate instructions

Sch. A (Form 5713)

Computation of the International Boycott Factor

Used by taxpayers in computing the loss of tax benefits under the international boycott factor method.

IT-IRC sec. 999

Sch. B (Form 5713)

Specifically Attributable Taxes and Income

Used by taxpayers in computing the loss of tax benefits under the specifically attributable taxes and income method.

IT-IRC sec. 999

Sch. C (Form 5713)

Tax Effect of the International Boycott Provisions

Used to summarize the loss of tax benefits resulting from the application of the international boycott provisions.

IT-IRC sec. 999

5735

Computation of Possessions Corporation Tax Credit Under Section 936

Used by qualified possessions corporations to compute credit allowed by IRC section 936.

IT-IRC sec. 936

Sch. P (Form 5735)

Allocation of Income and Expenses Under Section 936(h)(5)

Used by corporations that have elected the cost sharing or profit split method of computing taxable income. The form is attached to Form 5735.

IT-IRC sec. 936(h)(5)

5754

Statement By Person(s) Receiving Gambling Winnings

Used to list multiple winners of certain gambling proceeds.

IT-IRC sec. 3402(q); Regs. secs. 31.3402(q)-1(e) and 1.6011-3; See the separate Instructions for Forms 1099, 1098, 5498, 1096, and W-2G.

5768

Election/Revocation of Election by an Eligible Section 501(c)(3) Organization to Make Expenditures to Influence Legislation

Used by certain eligible IRC section 501(c)(3) organizations to elect or revoke election to apply the lobbying expenditures provisions of Code section 501(h).

IT-IRC secs. 501 and 4911

5884

Jobs Credit

Used by individuals, estates, trusts, and corporations claiming a jobs credit and any S corporation, partnership, estate, or trust which apportion the jobs credit among their shareholders, partners, or beneficiaries. See also Form 3800.

IT-IRC secs. 38, 51, 52, and 53

6008

Fee Deposit for Outer Continental Shelf Oil

Used to deposit fees on oil that is produced on the Outer Continental Shelf.

IRC sec. 7805, sec. 302(d) of P.L.95-372

6009

Quarterly Report of Fees Due on Oil Production

Used to compute fees due on oil that is produced on the Outer Continental Shelf.

IRC sec. 7805, sec. 302(d) of P.L.95-372

6069

Return of Excise Tax on Excess Contributions to Black Lung Benefit Trust Under Section 4953 and Computation of Section 192 Deduction

Used by exempt Black Lung Benefit Trusts as a worksheet to determine deduction under section 192 and to report tax under section 4953.

IT/Ex-IRC secs. 192 and 4953

6088

Distributable Benefits from Employee Pension Benefit Plans

Used to report the 25 highest paid participants of a deferred compensation plan, which is attached to Form 5310.

IT-IRC sec. 401(a)

6118

Credit for Income Tax Return Preparers

Used by income tax return preparers to file for refund of penalties paid.

IT-IRC sec. 6696

6177

General Assistance Program Determination

Used by a General Assistance Program of a state or political subdivision of a state in order to be designated as a Qualified General Assistance Program for purposes of certifying individual recipients of the program for the jobs credit.

IT-IRC sec. 51(d)(6)(B)

6197

Gas Guzzler Tax

Used by automobile manufacturers and importers to report the tax on "gas guzzler" types of automobiles. The form is filed as an attachment to Form 720.

Ex-IRC sec. 4064

6198

At-Risk Limitations

Used by individuals, partners, S corporation shareholders, and certain closely-held corporations to figure the overall profit (loss) from an at-risk activity for the tax year, the amount at-risk, and the deductible loss for the tax year.

IT-IRC sec. 465; Separate instructions

6199

Certification of Youth Participating in a Qualified Cooperative Education Program

Used by a qualified school to certify that a student meets the requirements of sec. 51(d)(8) as a member of a targeted group eligible for the jobs credit.

IT-IRC sec. 51

6251

Alternative Minimum Tax—Individuals

Used by individuals to figure their alternative minimum tax.

IT-IRC secs. 55, 56, 57, 58 and 59; Separate instructions

6252

Installment Sale Income

Used by taxpayers other than dealers, who sell real or personal property, and receive a payment in a tax year after the year of sale.

IT-IRC sec. 453; Pub. 537; Separate instructions

6406

Short Form Application for Determination for Amendment of Employee Benefit Plan

Used for amending a plan on which a favorable determination letter has been issued under ERISA.

IRC secs. 401(a) and 501(a); Separate instructions

6478

Credit for Alcohol Used as Fuel

Used by taxpayers to figure their credit for alcohol used as fuel. The credit is allowed for alcohol mixed with other fuels and for straight alcohol fuel. See also Form 3800.

IT-IRC secs. 38 and 40

6497

Information Return of Nontaxable Energy Grants or Subsidized Energy Financing

Used by every person who administers a government program for a Federal, state, or local governmental entity or agent thereof, that provides grants or subsidized financing under programs a principal purpose of which is energy production or conservation if the grant or financing is not taxable to the recipient.

IT-IRC sec. 6050D; Regs. sec. 1.6050D-1

6627

Environmental Taxes

Used to report environmental taxes on petroleum and certain chemicals.

Ex-IRC secs. 4611, 4661 and 4671

6765

Credit for Increasing Research Activities (or for claiming the orphan drug credit)

Used by individuals, estates, trusts, and corporations claiming a research credit for increasing the research activities of a trade or business. Also used to claim the orphan drug credit. See also Form 3800.

IT-IRC secs. 28 and 41; Separate instructions

6781

Gains and Losses From Section 1256 Contracts and Straddles

Used by all taxpayers that held section 1256 contracts or straddles during the tax year.

IT-IRC secs. 1092 and 1256

7004

Application for Automatic Extension of Time To File Corporation Income Tax Return

Used by corporations and certain exempt organizations to request an automatic extension of 6 months to file corporate income tax return.

IT-IRC sec. 6081(b); Regs. sec. 1. 6081-3

8023

Corporate Qualified Stock Purchase Election

Used by a purchasing corporation to elect section 338 treatment for the purchase of another corporation.

IT-IRC sec. 338(g); Temp. Regs. sec. sf 338-1

8027

Employer's Annual Information Return of Tip Income and Allocated Tips

Used by large food or beverage employers to report each establishment's gross receipts, charge receipts and charge tips, and allocated tips of employees.

IT-IRC sec. 6053(c); Regs. sec. 31.6053-3; Separate instructions

8027-T

Transmittal of Employer's Annual Information Return of Tip Income and Allocated Tips

Used by large food or beverage employers with more than one establishment to transmit Forms 8027.

IT-IRC sec. 6053(c); Regs. sec. 31.6053-3

8038

Information Return for Tax-Exempt Private Activity Bond Issues

Used by issuers of tax-exempt private activity bonds to provide IRS with information required by section 149(e).

IT-IRC sec. 149(e); Temp. Regs. sec. 1.149(e)-1T; Separate instructions

8038–G

Information Return for Tax-Exempt Governmental Bond Issues

Used by the issuers of tax-exempt governmental bonds (with issue prices of $100,000 or more) to provide IRS with information required by section 149(e).

IT–IRC sec. 149(e); Temp. Regs. sec. 1.149(e)–1T; Separate instructions

8038–GC

Consolidated Information Return for Small Tax-Exempt Governmental Bond Issues, Leases and Installment Sales

Used by the issuers of tax-exempt governmental bonds (with issue prices of less than $100,000) to provide IRS with information required by section 149(e).

IT–IRC sec. 149(e); Temp. Regs. sec. 1.149(e)–1T

8082

Notice of Inconsistent Treatment or Amended Return

Used by partners, S corporation shareholders and residual holders of an interest in a REMIC to report inconsistent treatment of partnership, S corporation or REMIC items or to report amendment of partnership, S corporation or REMIC items. Form 8082 is also used by the TMP (tax matters partner or tax matters person) to make an administrative adjustment request (AAR) on behalf of the partnership, S corporation, or REMIC.

IT–IRC secs. 6222 and 6227(c); Separate instructions

8109

Federal Tax Deposit Coupon

Twenty-three preprinted deposit coupons for making deposits of Federal taxes (such as social security, Federal unemployment, and excise taxes) are contained in a coupon book. Instructions are in the coupon book, along with a reorder form (Form 8109A, FTD Reorder Form).

IT/Emp/Ex–IRC sec. 6302; Regs. secs. 1.6302–1, 1.6302–2, 31.6302(c)–1, 31.6302(c)–2, 31.6302(c)–3, 46.6302(c)–1, 48.6302(c)–1, 49.6302(c)–1, 51.4995–3, and 52.6302–1

8109–B

Federal Tax Deposit Coupon

An over-the-counter Federal tax deposit coupon for making Federal tax deposits when Form 8109 deposit coupons have been reordered but not yet received or when a new entity has received its employer identification number but has not yet received its initial order of Forms 8109.

IT/Emp/Ex–IRC sec. 6302; Regs. secs. 1.6302–1, 1.6302–2, 31.6302(c)–1, 31.6302(c)–2, 31.6302(c)–3, 46.6302(c)–1, 48.6302(c)–1, 49.6302(c)–1, 51.4995–3, and 52.6302–1

8210

Self-Assessed Penalties Return

Used by payers of certain interest and dividends to figure and pay penalties imposed with regard to the filing of certain information returns and the furnishing of certain payee statements.

PA–IRC secs. 6676(b), 6721, 6722, 6723, and 6724; Temp. Regs. sec. 301.6723–1T

8233

Exemption From Withholding on Compensation for Independent Personal Services of a Nonresident Alien Individual

Used by nonresident alien individuals to claim exemption from withholding on compensation for independent personal services because of an income tax treaty or the personal exemption amount. Also used by nonresident alien students, teachers, and researchers to claim exemption from withholding under a U.S. tax treaty on compensation for services.

IT–IRC sec. 1441; Reg. sec. 1.1441–4

8264

Application for Registration of a Tax Shelter

Used by tax shelter organizers to register certain tax shelters with the IRS, for purposes of receiving a tax shelter registration number.

IT–IRC sec. 6111; Regs. secs. 301.6111–1T; Separate instructions

8271

Investor Reporting of Tax Shelter Registration Number

Used by persons who have purchased or otherwise acquired an interest in a tax shelter required to be registered to report the tax shelter registration number. Form is attached to any tax return on which a deduction, credit, loss, or other tax benefit is claimed, or any income reported, from a tax shelter required to be registered.

IT–IRC sec. 6111; Regs. secs. 301.6111–1T.

8274

Certification by Churches and Qualified Church-Controlled Organizations Electing Exemption from Employer Social Security Taxes

Used by churches and certain church-controlled organizations to elect exemption from social security taxes by certifying the organization is opposed to these taxes for religious purposes.

Emp–IRC sec. 3121(w)

8275

Disclosure Statement Under Section 6661

Used to disclose items which could cause a substantial understatement of income and is filed to avoid the penalty imposed by section 6661; Separate instructions

PA–IRC sec. 6661; Regs. sec. 1.6661; Separate instructions

8279
Election To Be Treated as a FSC or as a Small FSC
Used by qualifying corporations that wish to be treated as a Foreign Sales Corporation (FSC) or Small Foreign Sales Corporation (Small FSC).
IT-IRC sec. 927

8281
Information Return for Publicly Offered Original Issue Discount Instruments
Used by issuers of publicly offered debt instruments having OID to provide the information required by section 1275(c).
IT-IRC sec. 1275(c); Temp. Regs. sec. 1.1275-3T

8282
Donee Information Return
Used by exempt organizations who sells, exchanges, transfers, or otherwise disposes of the charitable property within 2 years after the date of the receipt of the contribution. The return is filed with the IRS and a copy is given to the donor.
IT-IRC sec. 6050L

8283
Noncash Charitable Contributions
Used by individuals, closely held corporations, personal service corporations, partnerships, and S corporations to report contributions of property other than cash in which the total claimed value of all property exceeds $500.
IT-IRC secs. 170; 1.170A-13 and 1.170A-13T; Separate instructions

8288
U.S. Withholding Tax Return for Dispositions by Foreign Persons of U.S. Real Property Interests
Used to transmit the withholding on the sale of U.S. real property by foreign persons.
IT-IRC sec. 1445; Regs. secs. 1.1445-1 through 1.1445-7; Temp. Regs. secs. 1.1445-9T through 1.1445-11T

8288-A
Statement of Withholding on Dispositions by Foreign Persons of U.S. Real Property Interests
Anyone filing Form 8288 must attach copies A and B of Form 8288-A for each person subject to withholding.
IT-IRC sec. 1445; Regs. secs. 1.1445-1 through 1.1445-7, Temp. Regs. secs. 1.1445-9T through 1.1445-11T

8288-B
Application for Withholding Certificate for Dispositions by Foreign Persons of U.S. Real Property Interests
Used to apply for a withholding certificate based upon certain criteria to reduce or eliminate withholding under section 1445.
IT-IRC sec. 1445; Regs. secs 1.1445-3 and 1.1445-6 and Rev. Proc. 88-23

8300
Report of Cash Payments Over $10,000 Received in a Trade or Business
Used by a trade or business to report receipt of more than $10,000 cash in a transaction in the course of such trade or business.
IT-IRC sec. 6050I; Regs. 1.6050I-1

8308
Report of a Sale or Exchange of Certain Partnership Interests
Used by partnerships to report the sale or exchange of a partnership interest where a portion of any money or other property given in exchange for the interest is attributable to unrealized receivables or substantially appreciated inventory items (section 751(a) exchange).
IT-IRC sec. 6050K

8328
Carryforward Election of Unused Private Activity Bond Volume Cap
Used by the issuing authority of tax-exempt private activity bonds to elect under section 146(f) to carryforward the unused volume cap for specific projects.
IT-IRC sec. 146(f)

8329
Lender's Information Return for Mortgage Credit Certificates
Used by lenders of certified indebtedness amounts to report information regarding the issuance of mortgage credit certificates under section 25.
IT-IRC sec. 25; Regs. sec. 1.25-8T

8330
Issuer's Quarterly Information Return for Mortgage Credit Certificates
Used by issuers of mortgage credit certificates to report information required under section 25.
IT-IRC sec. 25; Regs. secs. 1.25-8T

8332

Release of Claim to Exemption for Child of Divorced or Separated Parents

Used to release claim to a child's exemption by a parent who has custody of his or her child and is given to the parent who will claim the exemption. The parent who claims the child's exemption attaches this form to his or her tax return.

IT–IRC sec. 152(e)(2); Temp. Regs. sec. 1.152–4T; Pub. 504

8362

Currency Transaction Reported by Casinos

Used by casinos licensed by a state or local government having annual gaming revenues in excess of $1 million to report each deposit, withdrawal, exchange of currency or gambling tokens or chips or other payment or transfer, by, through, or to such casino, involving currency of more than $10,000.

P.L. 91–508; Treasury Regs. secs. 31 CFR 103.22; 31 CFR 103.26; and 31 CFR 103.36

8390

Information Return for Determination of Life Insurance Company Earnings Rate Under Section 809

Used by certain life insurance companies to gather information to compute various earnings rates required by section 809.

IT–IRC sec. 809; Separate Instructions

8396

Mortgage Interest Credit

Used by qualified mortgage credit certificate holders to figure their mortgage interest credit and any carryover to a subsequent year.

IT–IRC sec. 25

8404

Computation of Interest Charge on DISC-Related Deferred Tax Liability

Used by shareholders of Interest Charge Domestic International Sales Corporations (IC–DISCs) to figure and report their interest on DISC-related deferred tax liability.

ITC 995(f); Treasury Regs. 1.995(f)

8453

U.S. Individual Income Tax Declaration for Electronic Filing

Used by qualified filers who file Forms 1040 and certain related schedules, 1040A and 1040EZ via electronic transmission on magnetic media. These filers must file Form 8453 to transmit the individual taxpayer's and return preparer's signature(s) for the return.

IT–IRC secs. 6012 and 6017

8453-E

Annual Return/Report of Employee Benefit Plan Magnetic Media/Electronic Filing

Used by qualified filers who file Forms 5500, 5500-C or 5500-R via electronic transmission.

IT–IRC sec. 6058

8453–F

U.S. Fiduciary Income Tax Declaration for Magnetic Tape/Electronic Filing

Used by qualified filers who file Form 1041 and related schedules via electronic transmission.

IT–IRC sec. 6012

8453–P

U.S. Partnership Declaration for Magnetic Tape/Electronic Filing

Used by qualified filers who file Form 1065 and related schedules via electronic transmission.

IT–IRC sec. 6031

8582

Passive Activity Loss Limitations

Used by individuals, estates, and trusts to figure the amount of any passive activity loss for the current tax year for all activities and the amount of the passive activity loss allowed on their tax returns.

IT–IRC sec. 469; Separate instructions

8582–CR

Passive Activity Credit Limitations

Used by individuals, estates, and trusts to figure the amount of any passive activity credit for the current year and the amount allowed on their tax returns.

IT–IRC sec. 469; Separate instructions

8586

Low-Income Housing Credit

Used by owners of residential rental projects providing low-income housing to claim the low-income housing credit.

IT–IRC sec. 42

8594

Asset Acquisition Statement

Used by the buyer and seller of assets used in a trade or business involving goodwill or a going concern value.

IT–IRC 1060, Temp. Regs. sec. 1.1060–1T

8606

Nondeductible IRA Contributions, IRA Basis, and Nontaxable IRA Distributions

Used by individuals to report the amount of IRA contributions they choose to be nondeductible and to figure their basis in their IRA(s) at the end of the calendar year and the nontaxable part of any distributions they received.

IT–IRC sec. 408(o)

8609

Low-Income Housing Credit Allocation Certification

Used by housing credit agencies to allocate a low-income housing credit dollar amount. Also, used by low-income housing building owners to make elections and certify certain necessary information.

IT–IRC sec. 42

8610

Annual Low-Income Housing Credit Agencies Report

Used by housing credit agencies to transmit Forms 8609 and to report the dollar amount of housing credit allocations issued during the calendar year.

IT–IRC sec. 42

8611

Recapture of Low-Income Housing Credit

Used by taxpayers to recapture low-income housing credit taken in a prior year because there is a decrease in the qualified basis of a residential low-income housing building from one year to the next.

IT–IRC sec. 42(j)

8612

Return of Excise Tax on Undistributed Income of Real Estate Investment Trusts

Used by real estate investment trusts to report the excise tax on undistributed income.

EX–IRC sec. 4981

8613

Return of Excise Tax on Undistributed Income of Regulated Investment Companies

Used by regulated investment companies to report the excise tax on undistributed income.

EX–IRC sec. 4982

8615

Computation of Tax for Children Under Age 14 Who Have Investment Income of More Than $1,000

Used to see if any of a child's investment income in excess of $1,000 is taxed at his or her parent's rate and, if so, to figure the child's tax.

IT–IRC sec. 1(i); Temp Regs. sec. 1.1(i)–1T

8621

Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund

Used by U.S. persons who own an interest in a foreign investment company to report elections, terminations of elections, and amounts to be included in gross income.

IT–IRC secs. 1291, 1293, and 1294

8645

Soil and Water Conservation Plan Certification

Used by taxpayers to certify that the plan under which they are claiming conservation expenses is an approved plan.

IT–IRC sec. 175(c)(3)

8656

Alternative Minimum Tax-Fiduciaries

Used by a fiduciary of an estate or trust to compute the alternative minimum taxable income, distributable net alternative minimum taxable income, and to report any alternative minimum tax due.

IT–IRC secs. 55 – 59; Separate instructions

8689

Allocation of Individual Income Tax to the Virgin Islands

Used as an attachment to Form 1040 filed by an individual who reports adjusted gross income from Virgin Islands sources.

IT–IRC sec. 932.

8693

Low-Income Housing Credit Disposition Bond

Used to post a bond to avoid recapture of the low-income housing credit under section 42(j)(6).

IT–IRC secs. 42 and 42(j)(6).

8697

Interest Computation Under the Look-Back Method for Completed Long-Term Contracts

Used by taxpayers to figure the interest due or to be refunded under the look-back method of section 460(b)(3) on certain long-term contracts entered into after February 28, 1986, that are accounted for under either the percentage of completion-capitalized cost method or the percentage of completion method.

IT–IRC secs. 460(a) and 460(b)(2)(B); Separate instructions

8703

Annual Certification by Operator of a Residential Rental Project

Used by operators of residential rental projects to provide annual information the IRS will use to determine whether the projects continue to meet the requirements of section 142(d). Operators indicate on the form the specific test the bond issuer elected for the project period and also indicate the percentage of low-income units in the residential rental project.

IT–IRC secs. 142

8709

Exemption From Withholding on Investment Income of Foreign Governments

Used by foreign governments or international organizations to claim exemption from withholding under sections 1441 and 1442 on items of income qualifying for tax exemption under section 892.

IT–IRC secs. 892

8716
Election To Have a Tax Year Other Than a Required Tax Year
Used by partnerships, S corporations, and personal service corporations to elect to have a tax year other than a required tax year.
IT-IRC sec. 444

Sch. H (Form 8716)
Section 280H Limitations for a Personal Service Corporation (PSC)
Used by personal service corporations to determine their compliance with the distribution requirements of Section 280H.
IRC secs. 280H and 444

8717
User Fee for Employee Plan Determination Letter Request
Used by applicants for Employee Plan determination letters to transmit the appropriate user fee.
Rev. Proc. 89-4. 1989-3 I.R.B. 18

8718
User Fee for Exempt Organization Determination Letter Request
Used by applicants for Exempt Organization determination letters to transmit the appropriate user fee.
Rev. Proc. 89-4. 1989-3 I.R.B. 18

8736
Application for Automatic Extension of Time to File Returns for a Partnership, a REMIC, or for Certain Trusts
Used to apply for an automatic three-month extension of time to file Form 1041 (trust), Form 1041S, or Form 1065.
IT-IRC sec. 6081; Regs. secs. 1.6081-2T and 1.6081-3T

8743
Information on Fuel Inventories and Sales
Used by refiners and importers to report information on fuel inventories and sales. The form is filed as an attachment to Form 720.
EX-IRC secs. 4041, 4081, and 4091

8800
Application for Additional Extension of Time to File Return for a U.S. Partnership, REMIC, or for Certain Trusts
Used to apply for an additional extension of up to three months of time to file Form 1041 (trust), Form 1041S, or Form 1065. A separate Form 8800 must be filed for each return.
IT-IRC sec. 6081; Regs. secs. 1.6081-2T and 1.6081-3T

8801
Credit for Prior Year Minimum Tax
Used by taxpayers to figure the minimum tax credit allowed for tax year.
IT-IRC sec. 53; Separate instructions

8802
Annual Summary of Capital Construction Fund Activity
Used by taxpayers who maintain a capital construction fund under section 607 of the Merchant Marine Act of 1936, to report deposits to and withdrawals from the fund and to report the balances of the memorandum accounts required by Internal Revenue Code section 7518(d).
IT-IRC sec. 7518; Separate instructions

8803
Limit on Alternative Minimum Tax For Children Under Age 14
Used by children under age 14 to see if the alternative minimum tax figured on Form 6251 can be reduced.
IT-IRC sec. 59(j)

8804
Annual Return for Partnership Withholding Tax (Section 1446)
Used to report the total liability under section 1446 for the partnership's tax year. Form 8804 is also a transmittal form for Form 8805.
IT-IRC sec. 1446; Rev. Proc. 89-31; Separate instructions

8805
Foreign Partner's Information Statement of Section 1446 Withholding Tax
Used to show the amount of effectively connected taxable income and the tax payments allocable to the foreign partner for the partnership's tax year.
IT-IRC sec. 1446; Rev. Proc. 89-31; Separate instructions

8807
Computation of Certain Manufacturers and Retailers Excise Taxes
Used by manufacturers, producers, and importers to figure the tax on the sale of fishing equipment, bows and arrows, pistols and revolvers, firearms, and shells and cartridges. And, used by retailers to figure the excise tax on the sale of truck, trailer, and semitrailer chasis and bodies, and tractors.
EX-IRC secs. 4161, 4181, and 4051

8809
Request for Extension of Time To File Information Returns
Used to request an extension of time to file Forms W-2, W-2G, W-2P, 1098, 1099, or 5498.
PA-IRC sec. 6081; Regs. sec. 1.6081-1

8810

Corporate Passive Activity Loss and Credit Limitations

Used by closely held C corporations and personal service corporations that have passive activity losses and/or credits.

IT-IRC sec. 469; Separate instructions

8811

Information Return for Real Estate Mortgage Investment Conduits (REMICs) and Issuers of Collateralized Debt Obligations

Used by REMICs and issuers of Collateralized Debt Obligations to report entity information needed to compile Publication 938, Real Estate Mortgage Investment Conduit (REMIC) Reporting Information.

IT-IRC Secs. 860A-G and 1272(a)(6)(C)(ii)

8813

Partnership Withholding Tax Payment (Section 1446)

Used to make payment to the Internal Revenue Service of withholding tax under section 1446. Each payment of section 1446 taxes made during the partnership's tax year must be accompanied by Form 8813.

IT-IRC sec. 1446; Rev. Proc. 89-31; Separate instructions

8814

Parent's Election to Report Child's Interest and Dividends

Used by parents who elect to report the interest and dividends of their child under age 14 on their own tax return. The form is used to figure the amount of the child's income to report on the parent's return and the amount of additional tax that must be added to the parent's tax.

IT-IRC 1(i)(7)

8816

Special Loss Discount Account and Special Estimated Tax Payments for Insurance Companies

Used by insurance companies that elect to take an additional deduction under section 847.

IT-IRC sec. 847

8817

Allocation of Patronage and Nonpatronage Income and Dividends

Used by taxable farmers cooperatives to show income and deductions by patronage and nonpatronage sources.

TD F 90-22.1

Report of Foreign Bank and Financial Accounts

Used by individuals, trusts, partnerships or corporations having a financial interest in, or signature authority or other authority over, bank, securities, or other financial accounts in a foreign country, when the accounts were more than $10,000 in aggregate value at any time during the calendar year.

P.L.91-508; Treasury Regs. (31CFR103)

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Instructions for Form CT-1

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W-2G
Instructions for Forms 1099, 1098, 5498, 1096, and W-2G

706GS(D)
Instructions for Form 706GS(D), Generation-Skipping Transfer Tax Return for Distributions

706GS(T)
Instructions for Form 706GS(T), Generation-Skipping Transfer Tax Return for Terminations

709
Instructions for Form 709, U.S. Gift Tax Return

720
Instructions for Form 720, Quarterly Federal Excise Tax Return

990
Instructions for Form 990, Return of Organization Exempt From Income Tax (Except Private Foundations)

990-EZ
Instructions for Form 990-EZ, Return of Organization Exempt From Income Tax (Except Private Foundations)

Sch. A (Form 990)
Instructions for Schedule A (Form 990), Organizations Exempt Under 501(c)(3)

990-BL
Instructions for Form 990-BL, Information and Initial Excise Tax Return for Black Lung Benefit Trusts and Certain Related Persons

990-C
Instructions for Form 990-C, Farmers' Cooperative Association Income Tax Return

990-PF
Instructions for Form 990-PF, Return of Private Foundation or section 4947(a)(1) Trust

990-T
Instructions for Form 990-T, Exempt Organization Business Income Tax Return

1023
Instructions for Form 1023, Application for Recognition of Exemption Under Section 521 of the Internal Revenue Code

1040
Instructions for preparing your Individual Federal Income Tax Return. Includes instructions for preparing Form 1040 and Schedules A, B, C, D, E, F and SE

Sch. R (Form 1040)
Instructions for Schedule R (Form 1040), Credit for the Elderly or the Disabled

1040EZ & 1040A
Instructions for preparing short Form 1040EZ and 1040A, U.S. Individual Income Tax Return

1040C
Instructions for Form 1040C, U.S. Departing Alien Income Tax Return

1040NR
Instructions Form 1040NR, for U.S. Non-resident Alien Individual or Fiduciary

1040X
Instructions for Form 1040X, Amended U.S. Individual Income Tax

1041
Instructions for Form 1041 U.S. Fiduciary Income Tax Return

Sch. D (Form 1041)
Instructions for Schedule D (Form 1041), Capital Gains and Losses

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Instructions for Forms 1042 & 1042S

1065
Instructions for Form 1065, U.S. Partnership Return. Includes instructions for preparing Form 1065 and Schedules D, K, and K-1

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Instructions for Sch. K-1 (Form 1065)

1066
Instructions for Form 1066, U.S. Real Estate Mortgage Investment Conduit Income Tax Return

1098
Instructions for Forms 1099, 1098, 5498, 1096, and W-2G

1099
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1116
Instructions for Form 1116, Computation of Foreign Tax Credit-Individual, Fiduciary, or Nonresident Alien Individual

1118
Instructions for Form 1118, Computation of Foreign Tax Credit-Corporations

1120 & 1120-A
Instructions for Form 1120, U.S. Corporation Income Tax Return

Sch. PH (Form 1120)
Instructions for Schedule PH (Form 1120), Computation of U.S. Personal Holding Company Tax

2119
Instructions for Form 2119, Sale of Your Home

1120-DF
Instructions for Form 1120-DF, U.S. Income Tax Return for Designated Settlement Funds (Under Section 468B)

1120F
Instructions for Form 1120F, U.S. Income Tax Return of Foreign Corporation

1120-FSC
Instructions for Form 1120-FSC

1120-IC-DISC
Instructions for Form 1120-IC-DISC, Interest Charge Domestic International Sales Corporation Return

1120L
Instructions for Form 1120L, U.S. Life Insurance Company Income Tax Return

1120-ND
Instructions for Form 1120-ND, Return for Nuclear Decommissioning Funds and Certain Related Persons

1120-PC
Instructions for Form 1120-PC, U.S. Property and Casualty Insurance Company Income Tax Return

1120-REIT
Instructions for Form 1120-REIT, U.S. Income Tax Return for Real Estate Investment Trusts

1120-RIC
Instructions for Form 1120-RIC, U.S. Income Tax Return for Regulated Investment Companies

1120S
Instructions for Form 1120S, U.S. Income Tax Return for an S corporation

1128
Instructions for Form 1128, Application for Change in Accounting Period

2106
Instructions for Form 2106, Employee Business Expenses

2210
Instructions for Form 2210, Underpayment of Estimated Tax by Individuals and Fiduciaries

2220
Instructions for Form 2220, Underpayment of Estimated Tax by Corporations

2553
Instructions for Form 2553, Election by A Small Business Corporation

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Instructions for Form 2555, Foreign Earned Income

2848 & 2848-D
Instructions for Forms 2848 and 2848-D

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Instructions for Form 3115, Application For Change In Accounting Method

3468
Instructions for Form 3468, Computation of Investment Credit

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Instructions for Form 3800, General Business Credit

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Instructions for Form 4626, Alternative Minimum Tax-Corporations

4684
Instructions for Form 4684, Casualties and Thefts

4720
Instructions for Form 4720, Return of Certain Excise Taxes on Charities and Other Persons under Chapters 41 and 42 IRC

4797
Instructions for Form 4797, Sales of Business Property

4972
Instructions for Form 4972, Tax on Lump-Sum Distributions

5227
Instructions for Form 5227, Return of Nonexempt Charitable or Split-Interest Trust Treated as a Private Foundation Under Section 4947(a) of the Internal Revenue Code

5300
Instructions for Form 5300, Application for Determination for Defined Benefit Plan

Sch. T (Form 5300)
See instructions for Forms 5300 and 5301

5301
Instructions for Form 5301, Application for Determination for Defined Contribution Plan

5303
Instructions for Form 5303, Application for Determination for Collectively-Bargained Plan

5307
Instructions for Form 5307, Short Form Application for Determination for Employee Benefit Plan

5310
Instructions for Form 5310, Application for Determination Upon Termination; Notice of Merger, Consolidation or Transfer of Plan Assets or Liabilities; Notice of Intent to Terminate

5329
Instructions for Form 5329, Return for Individual Retirement Arrangements and Qualified Retirement Plans

5330
Instructions for Form 5330, Return of Excise Taxes Related to Employee Benefit Plans

5471
Instructions for Form 5471, Information Return With Respect to a Foreign Corporation

5498
Instructions for Forms 1099, 1098, 5498, 1096, and W-2G

5500
Instructions for Form 5500, Annual Return / Report of Employee Benefit Plan

Sch. B (Form 5500)
Instructions for Sch. B (Form 5500), Actuarial Information

5500-C/R
Instructions for Form 5500-C/R, Return/Report of Employee Benefit Plan (with fewer than 100 participants)

5500-EZ
Instructions for Form 5500-EZ, Annual Return of One-Participant Pension Benefit Plan

5713
Instructions for Form 5713, International Boycott Report

5754
Instructions for Forms 1099, 1098, 5498, 1096, and W2-G

6198
Instructions for Form 6198, Computation of Deductible Loss From an Activity Described in Section 465(c)

6251
Instructions for Form 6251, Alternative Minimum Tax-Individuals

6252
Instructions for Form 6252, Installment Sale Income

6406
Instructions for Form 6406, Short Form Application for Determination for Amendment of Employee Benefit Plan

6765
Instructions for Form 6765, Credit for Increasing Research Activities (or for claiming the orphan drug credit)

8027
Instructions for Form 8027, Employer's Annual Information Return of Tip Income and Allocated Tips

8038
Instructions for Form 8038, Information Return for Tax-Exempt Private Activity Bond Issues

8038-G
Instructions for Form 8038-G, Information Return for Tax-Exempt Governmental Bond Issues

8082
Instructions for Form 8082, Notice of Inconsistent Treatment or Amended Return

8264
Instructions for Form 8264, Application for Registration of a Tax Shelter

8275
Instructions for Form 8275, Disclosure Statement Under Section 6661

8283
Instructions for Form 8283, Noncash Charitable Contributions

8390
Instructions for Form 8390, Information Return for Determination of Life Insurance Company Earnings Rate Under Section 809.

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8802
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Instructions for Form 8804, Annual Return for Partnership Withholding Tax (Section 1446)

8805
Instructions for Form 8805, Foreign Partner's Information Statement of Section 1446 Withholding Tax

8810
Instructions for Form 8810, Corporate Passive Activity Loss and Credit Limitations

8813
Instructions for Form 8813, Partnership Withholding Tax Payment (Section 1446)

Part III
Numerical List of Federal Taxpayer Information Publications

The Internal Revenue Service publishes many free publications to help you "make your taxes less taxing." The publications listed on this page give general information about taxes for individuals, small businesses, farming, fishing, and recent tax law changes. (Forms and schedules related to the subject matter of each publication are indicated after each listing.) You may want to order one of these publications, and then, if you need more detailed information on any subject, order the specific publication about it.

1 Your Rights as a Taxpayer

To ensure that you always receive fair treatment in tax matters, you should know what your rights are. This publication clarifies your rights at each step in the tax process

1S Derechos del Contribuyente (Your Rights as a Taxpayer) Spanish version of Publication 1.

2 The ABC's of Income Tax

This publication gives the basic tax rules that can help you prepare your individual tax return. It begins with the rules for filing a tax return. It explains who must file a return, which tax form to use, when the return is due, and other general information. It will help you decide which filing status you qualify for, whether you can claim any dependents, and whether the income you are receiving is taxable. The publication goes on to explain the kinds of expenses you may be able to deduct and the various kinds of credits you may be able to take to reduce your tax.

Forms 1040, 1040A, 1040EZ, Schedules A, B, D, E, R, SE, Forms W-2, 2106, 2119, 2441, and 3903.

3 Tax Information for Military Personnel

This publication gives information about the special tax situations of active members of the Armed Forces. It includes information on items that are includible in and excludable from gross income, alien status, dependency exemptions, sale of residence, itemized deductions, tax liability, and filing returns.

Forms 1040, 1040A, 1040EZ, 1040NR, 1040X, 1310, 2106, 2688, 2848, 3903, 3903F, 4868 and W-2.

4 Student's Guide to Federal Income Tax

This publication explains the federal tax laws that apply to high school and college students. It describes the student's responsibilities to file and pay taxes, how to file, and how to get help.

Examples illustrate typical situations. Filled-in forms and schedules show how to report income and deductions.

Forms 1040EZ, W-2 and W-4.

17 Your Federal Income Tax

This publication can help you prepare your individual tax return. It takes you through the individual tax return and explains the tax laws that cover salaries and wages, interest and dividends, rental income, gains and losses, adjustments to income (such as alimony and IRA contributions), and itemized deductions.

Examples illustrate typical situations. Filled-in forms and schedules show how to report income and deductions.

The tax table, tax rate schedules, and earned income credit table are included in this publication.

Forms 1040, 1040A, 1040EZ, Schedules A, B, D, E, R, SE, Forms W-2, 2106, 2119, 2441, 3903.

225 Farmer's Tax Guide

This publication explains the federal tax laws that apply to farming. It gives examples of typical farming situations and discusses the kinds of farm income you must report and the different deductions you can take.

Schedules A, D, F, SE (Form 1040), and Forms 1040, 4136, 4255, 4562, 4684, 4797, 6251.

334 Tax Guide for Small Business

This book explains some federal tax laws that apply to businesses. It describes the four major forms of business organizations—sole proprietorship, partnership, corporation, and S corporation—and explains the tax responsibilities of each.

This publication is divided into eight parts. Part I contains general information on business organization and accounting practices. Part II discusses the tax aspects for the assets used in a business.

Parts III and IV explain how to figure your business income for tax purposes. They describe the kinds of income you must report and the different types of business deductions you can take.

Part V discusses the rules that apply when you sell or exchange business assets or investment property. It includes chapters on the treatment of capital gains and losses, and on involuntary conversions, such as theft and casualty losses. The chapters in Part VI bring together some specific tax considerations for each of the four major forms of business organizations.

Part VII looks at some of the credits that can reduce your income tax and some of the other taxes you may have to pay in addition to income tax. It also discusses the information returns that you may have to file. Part VIII shows how to fill out the main income tax forms businesses use.

Schedule C (Form 1040), Schedule K-1 (Forms 1065 and 1120S), Forms 1065, 1120, 1120-A, 1120S, 4562.

595 Tax Guide for Commercial Fishermen

This publication will familiarize you with the federal tax laws as they apply to the fishing industry. It is intended for sole proprietors who use Schedule C (Form 1040) to report profit or loss from fishing. This guides does not cover corporations or partnerships.

The publication's first sixteen chapters give tax information relative to the fishing business. The last chapter discusses a sample fisherman's recordkeeping system and illustrates filled-in tax forms.

Schedule C (Form 1040), Forms 1099-MISC, 4562, 4797.

More Free Tax Publications

Beginning on this page is a list of most often used free tax publications in numerical order.

15 Circular E, Employer's Tax Guide

Every employer automatically receives this publication on its revision and every person who applies for an employer identification number receives a copy.

Forms 940, 941 and 941E.

51 Circular A, Agricultural Employer's Tax Guide

Form 943.

54 Tax Guide for U.S. Citizens and Resident Aliens Abroad

This publication discusses the tax situations of U.S. citizens and resident aliens who live and work abroad. In particular, it explains the rules for excluding income and excluding or deducting certain housing costs. Answers are provided to questions that taxpayers abroad most often ask.

Forms 2555, 1116, and 1040, Schedule SE (Form 1040).

80 Circular SS, Federal Tax Guide for Employers in the Virgin Islands, Guam, American Samoa, and the Commonwealth of the Northern Mariana Islands

Forms 940, 941SS and 943.

179 Circular PR, Guia Contributiva Federal Para Patronos Puertorriqueños (Federal Tax Guide for Employers in Puerto Rico)

Forms W-3PR, 940PR, 941PR, 942PR, and 943PR.

349 Federal Highway Use Tax on Heavy Vehicles

This publication explains which trucks, truck-tractors, and buses are subject to the federal use tax on heavy highway motor vehicles, which is one source of funds for the national highway construction program. The tax is due from the person in whose name the vehicle is either registered or required to be registered. The publication tells how to figure and pay the tax due.

Form 2290

378 Fuel Tax Credits and Refunds

This publication explains the credit or refund allowed for the federal excise taxes paid on certain fuels, and the income tax credit available when alcohol is used as a fuel.

Forms 843, 4136 and 6478.

448 Federal Estate and Gift Taxes

This publication explains federal estate and gift taxes.

Forms 706 and 709.

463 Travel, Entertainment, and Gift Expenses

This publication explains what expenses you may deduct for business-related travel, meals, entertainment, and gifts and it discusses the reporting and recordkeeping requirements for these expenses.

The publication also summarizes the deduction and substantiation rules for employees, self-employed persons (including independent contractors), and employers (including corporations and partnerships).

Form 2106.

501 Exemptions, Standard Deduction, and Filing Information

This publication provides answers to some basic tax questions: who must file; what filing status to choose; how many exemptions to claim; and how to figure the amount of the standard deduction. It also covers rules for foster care providers.

Forms 2120 and 8332.

502 Medical and Dental Expenses

This publication tells you how to figure your deduction for medical and dental expenses. You may take this deduction only if you itemize your deductions on Schedule A (Form 1040).

Specific expense items and examples are given to make the discussions easier to understand. Tax tips on many pages remind you of deductions that you may have overlooked.

Schedule A (Form 1040).

503 Child and Dependent Care Expenses

This publication explains the credit you may be able to take if you pay someone to care for your dependent who is under 13, your disabled dependent, or your disabled spouse. For purposes of the credit, "disabled" refers to a person physically or mentally unable to care for himself or herself.

This publication also explains the tax rules covering benefits paid under an employer-provided dependent care assistance plan.

Publication 926 (listed below) explains the employment taxes you may have to pay if you are a household employer.

Schedule 1 (Form 1040A), and Form 2441.

504 Tax Information for Divorced or Separated Individuals

This publication explains tax rules of interest to divorced or separated individuals. It covers filing status, dependency exemptions, and the treatment of alimony and property settlements.

505 Tax Withholding and Estimated Tax

This publication explains the two methods of paying tax under our pay-as-you-go system. They are:

1. Withholding. Your employer will withhold income tax from your pay. Tax is also withheld from certain other types of income. You can have more or less withheld, depending on your circumstances.

2. Estimated tax. If you do not pay your tax through withholding, or do not pay enough tax that way, you might have to pay estimated tax.

This publication also explains how to take credit on your 1989 return for your tax withholding and estimated tax payments, and how to figure the penalty for underpayment of estimated tax.

Forms W-4, W-4P, W-4S, 1040-ES, 2210, and 2210F.

508 Educational Expenses

This publication explains what work-related educational expenses qualify for deduction, how to report your expenses and any reimbursement you receive, and which forms and schedules to use.

Form 2106 and Schedule A (Form 1040).

509 Tax Calendars for 1990

510 Excise Taxes for 1990

This publication covers in detail the various federal excise taxes reported on Form 720. These include the following groupings: environmental taxes; facilities and service taxes on communications and air transportation; fuel taxes; manufacturers taxes; vaccines; and heavy trucks, trailers and tractors. In addition, it briefly describes other excise taxes and tells which forms to use in reporting and paying the taxes.

Forms 720, 8743, and 8807.

513 Tax Information for Visitors to the United States

This publication briefly reviews the general requirements of U.S. income tax laws for foreign visitors. You may have to file a U.S. income tax return during your visit. Most visitors who come to the United States are not allowed to work in this country. Please check with the Immigration and Naturalization Service before you take a job.

Forms 1040C, 1040NR, 2063, and 1040-ES (NR).

514 Foreign Tax Credit for Individuals

This publication may help you if you paid foreign income tax. You may be able to take a foreign tax credit or deduction to avoid the burden of double taxation. The publication explains which foreign taxes qualify and how to figure your credit or deduction.

Form 1116.

515 Withholding of Tax on Nonresident Aliens and Foreign Corporations

This publication provides information for withholding agents who are required to withhold and report tax on payments to nonresident aliens and foreign corporations. Included are three tables listing U.S. tax treaties and some of the treaty provisions that provide for reduction of or exemption from withholding for certain types of income.

Forms 1042 and 1042S, 1001, 4224, 8233, 1078, 8288, 8288-B, 8804, 8805, 8288-A and W-8, 8813, and 8709.

516 Tax Information for U.S. Government Civilian Employees Stationed Abroad

This publication covers the tax treatment of allowances, reimbursements, and business expenses that U.S. government employees, including foreign service employees, are likely to receive or incur.

517 Social Security for Members of the Clergy and Religious Workers

This publication discusses social security coverage and the self-employment tax for the clergy. It also tells you how, as a member of the clergy (minister, member of a religious order, or Chris-

tian Science practitioner), you may apply for an exemption from the self-employment tax that would otherwise be due for the services you perform in the exercise of your ministry. Net earnings from self-employment are explained and sample forms are shown.

Form 2106, Form 1040, Schedule SE (Form 1040), and Schedule C (Form 1040).

519 U.S. Tax Guide for Aliens

This comprehensive publication gives guidelines on how to determine your U.S. tax status and figure your U.S. tax.

Resident aliens, like U.S. citizens, generally are taxed by the United States on income from all sources. Nonresident aliens generally are taxed only on income from sources in the United States. The income may be from investments or from business activities such as performing personal services in the United States. An income tax treaty may reduce the standard 30% tax rate on nonresident aliens' investment income. Their business income is taxed at the same graduated rates that apply to U.S. citizens or residents.

Aliens admitted to the United States with permanent immigration visas are resident aliens, while temporary visitors generally are nonresident aliens. Aliens with other types of visas may be resident aliens or nonresident aliens, depending on the length and nature of their stay.

Forms, 1040, 1040C, 1040NR, 2063, and Schedule A (Form 1040).

520 Scholarships and Fellowships

This publication explains the tax laws that apply to U.S. citizens and resident aliens who study, teach, or conduct research in the United States or abroad under scholarships and fellowship grants.

521 Moving Expenses

This publication explains how, if you changed job locations last year or started a new job, you may be able to deduct your moving expenses. You may qualify for a deduction whether you are self-employed or an employee. The expenses must be connected with starting work at your new job location. You must meet a distance test and a time test. You also may be able to deduct expenses of moving to the United States if you retire while living and working overseas or if you are a survivor or dependent of a person who died while living and working overseas.

To deduct your allowable moving expenses, you must itemize your deductions. You should use Form 3903, Moving Expenses, if your move is within or to the United States or its possessions. You should use Form 3903F, Foreign Moving Expenses, if your move is outside the United States or its possessions.

Forms 3903, 3903F, and 4782.

523 Tax Information on Selling Your Home

This publication explains how you report gain from selling your home, how you may postpone the tax on part or all of the gain, and how you may exclude part or all of the gain from your gross income if you are 55 or older.

Form 2119.

524 Credit for the Elderly or the Disabled

This publication explains how to figure the credit for the elderly or the disabled. You may be able to claim this credit if you are 65 or older, or if you are retired on disability and were permanently and totally disabled when you retired. Figure the credit on Schedule R (Form 1040), Credit for the Elderly or the Disabled. To take the credit you must file a Form 1040.

Schedule R (Form 1040)

525 Taxable and Nontaxable Income

This publication discusses wages, salaries, fringe benefits, and other compensation received for services as an employee. In addition, it discusses items of miscellaneous taxable income as well as items that are exempt from tax.

526 Charitable Contributions

If you make a charitable contribution or gift to, or for the use of, a qualified organization, you may be able to claim a deduction on your tax return. This publication explains how the deduction is claimed, and the limits that apply.

Schedule A (Form 1040), Form 2106.

527 Residential Rental Property

This publication defines rental income, discusses rental expenses, and explains how to report them on your return. It also discusses casualty losses on rental property, passive activity limits, at-risk rules pertaining to rental property, and the sale of rental property.

Schedule E (Form 1040), and Forms 4562 and 4797.

529 Miscellaneous Deductions

This publication discusses expenses you generally may take as miscellaneous deductions on Schedule A (Form 1040), such as unreimbursed employee expenses and expenses of producing income. It does not discuss other itemized deductions, such as the ones for charitable contributions, moving expenses, interest, taxes, or medical and dental expenses.

Schedule A (Form 1040), Form 2106.

530 Tax Information for Homeowners (Including Owners of Condominiums and Cooperative Apartments)

This publication gives information about home ownership and federal taxes. It explains how to determine basis, how to treat settlement and closing costs, and how to treat repairs and improvements you make. The publication discusses itemized deductions for mortgage interest, real estate taxes, and casualty and theft losses. It also explains the mortgage interest credit.

531 Reporting Income From Tips

This publication gives advice about keeping track of cash and charge tips and explains that all tips received are subject to federal income tax. The publication also expalins the rules about the information that employers must report to the Internal Revenue Service about their employees' tip income.

Forms 4070 and 4070A.

533 Self-Employment Tax

This publication explains the self-employment tax, which is a social security tax for people who work for themselves. It is similar to the social security tax withheld from the pay of wage earners.

Social Security benefits are available to people who are self-employed just as they are to wage earners. Your payments of self-employment tax contribute to your coverage under the social security system.

Schedule SE (Form 1040).

534 Depreciation

This publication discusses the various methods of depreciation, including the modified accelerated cost recovery system (MACRS). This publication covers:

— What can be depreciated
— Section 179 deduction
— MACRS-assets placed in service after 1986
— ACRS-assets placed in service after 1980 and before 1987
— The limitations for passenger automobiles and other "listed property" placed in service after June 18, 1984
— Methods used for assets placed in service before 1981 and for assets not qualifying for ACRS and MACRS
— Example with a filed-in Form 4562.

Form 4562.

535 Business Expenses

This publication discusses business expenses such as: fringe benefits; rent; interest; taxes; insurance; and employee benefit plans. It also outlines the choice to capitalize certain business expenses; discusses amortization and depletion; covers some business expenses that may be deductible in some circumstances and not deductible in others; and points out some expenses that are not deductible.

536 Net Operating Losses

537 Installment Sales

This publication discusses sales arrangements that provide for part or all of the selling price to be paid in a later year. These arrangements are "installment sales." If you finance the buyer's purchase of your property, instead of having the buyer get a loan or mortgage from a bank, you probably have an installment sale.

Form 6252.

538 Accounting Periods and Methods

This publication explains which accounting periods and methods can be used for figuring federal taxes, and how to apply for approval to change from one period or method to another. Most individual taxpayers use the calendar year for their accounting period and the cash method of accounting.

Forms 1128 and 3115.

541 Tax Information on Partnerships

Forms 1065, and Schedules D, K, and K-1 (Form 1065).

542 Tax Information on Corporations

Forms 1120 and 1120-A.

544 Sales and Other Dispositions of Assets

This publication explains how to figure gain and loss on various transactions, such as trading or selling an asset used in a trade or business, and it explains the tax results of different types of gains and losses. Not all transactions result in taxable gains or deductible losses, and not all gains are taxed the same way.

Schedule D (Form 1040) and Form 4797.

545 Interest Expense

This publication explains what items may and may not be deducted as interest. (Interest is an amount paid for the use of borrowed money.) This publication also explains how much interest you may deduct and how to figure this amount. Where you deduct interest expense depends on why you borrowed the money.

Schedule A (Form 1040).

547 Nonbusiness Disasters, Casualties, and Thefts

This publication explains when you can deduct a disaster, casualty, or theft loss. Casualties are events such as hurricanes, earthquakes, tornadoes, fires, floods, vandalism, loss of deposits in a bankrupt or insolvent financial institution, and car accidents. The publication also explains how to treat the reimbursement you receive from insurance or other sources.

Form 4684.

549 Condemnations and Business Casualties and Thefts

This publication will help you figure your gain or loss if you have property that is condemned, or if you are forced to sell your property under threat of condemnation. Condemnation is the process by which private property is legally taken, for public use, in exchange for money or property, by the federal government, a state government, or a political subdivision.

The publication also explains the deduction for casualties and thefts to business property. Casualties are events such as hurricanes, earthquakes, tornadoes, fires, floods, vandalism, and car accidents.

Forms 4797 and 4684.

550 Investment Income and Expenses

This publication explains which types of investment income are and are not taxable, when the income is taxed, and how to report it on your tax return. The publication discusses the treatment of tax shelters and investment-related expenses. The publication also explains how to figure your gain and loss when you sell or trade your investment property.

Forms 1099-INT and 1099-DIV, Schedules B and D (Form 1040).

551 Basis of Assets

This publication explains how to determine the basis of property. The basis of property you buy is usually its cost. If you received property in some other way, such as by gift or inheritance, you normally must use a basis other than cost.

552 Recordkeeping for Individuals

This publication can help you decide what records to keep and how long to keep them for tax purposes. These records will help you prepare your income tax returns so that you will pay only your correct tax. If you keep a record of your expenses during the year, you may find that you can reduce your taxes by itemizing your deductions. Deductible expenses include medical and dental bills, interest, contributions, and taxes.

553 Highlights of 1989 Tax Changes

This publication discusses the more important changes in the tax rules brought about by recent legislation, rulings, and administrative decisions. It does not discuss all new tax rules or detail all changes. It highlights the important recent changes that taxpayers should know about when filing their 1989 tax forms and when planning for 1990.

554 Tax Information for Older Americans

This publication gives tax information of special interest to older Americans. An example takes you through completing a tax return and explains such items as the sale of a home, the credit for the elderly or the disabled, the supplemental Medicare premium, and pension and annuity income. The publication includes filled-in forms and schedules that show how these and other items are reported.

Schedules B, D, and R (Form 1040), and Forms 1040 and 2119.

555 Community Property and the Federal Income Tax

This publication may help married taxpayers who are domiciled in one of the following community property states: Arizona, California, Idaho, Louisiana, Nevada, New Mexico, Texas, Washington or Wisconsin. If you wish to file a separate tax return, you should understand how community property laws affect the way you figure your tax before completing your federal income tax return.

556 Examination of Returns, Appeal Rights, and Claims for Refund

This publication may be helpful if your return is examined by the Internal Revenue Service. It explains that returns are normally examined to verify the correctness of reported income, exemptions, or deductions, and it describes what appeal rights you have if you disagree with the results of the examination.

The publication also explains the procedures for the examination of items of partnership income, deduction, gain, loss, and credit. Information is given on how to file a claim for refund, the time for filing a claim for refund, and any limit on the amount of refund.

Forms 1040X and 1120X.

556S Revisión de las Declaraciones de Impuesto, Derecho de Apelación y Reclamaciones de Reembolsos (Examination of Returns, Appeal Rights, and, Claims for Refund)

(Spanish version of Publication 556.)

Forms 1040X and 1120X.

557 Tax-Exempt Status for Your Organization

This publication discusses how organizations become recognized as exempt from federal income tax under section 501(a) of the Internal Revenue Code. (These include organizations described in Code section 501(c).) The publication explains how to get a ruling or determination letter recognizing the exemption, and it gives other information that applies generally to all exempt organizations.

Forms 990, 990PF, 1023, and 1024.

559 Tax Information for Survivors, Executors, and Administrators

This publication can help you report and pay the proper federal income and estate taxes if you are responsible for settling a decedent's estate. This publication also answers many questions that a spouse or other survivor faces when a person dies.

Questions answered include:

What was the decedent's tax liability for the year of death? When is the last return due? How is the income taxed from the date of the decendent's death to the distribution of the estate? Who is responsible for the decendent's tax? What are the tax problems of the heirs? How does the survivor (or beneficiary) treat bequests or inheritances received from the estate of a decendent?

Form 1040, Form 1041, Form 706, and Form 4810.

560 Self-Employed Retirement Plans

This publication discusses retirement plans for self-employed persons and certain partners in partnerships. These retirement plans are sometimes called Keogh plans or HR-10 plans.

If you set up a retirement plan that meets certain legal requirements, you may be able to deduct your payments to the plan. In addition, income earned by the plan will be tax-free until it is distributed.

561 Determining the Value of Donated Property

This publication can help donors and appraisers determine the value of property (other than cash) that is given to qualified organizations. It explains what kind of information you need to support a charitable deduction you claim on your return.

Form 8283.

564 Mutual Fund Distributions

This publication discusses the federal income tax treatment of distributions paid or allocated to you as an individual shareholder of a mutual fund. A comprehensive example shows distributions made by a mutual fund and an illustration of Form 1040.

Form 1040, Schedule B (Form 1040), and Form 1099-DIV.

570 Tax Guide for Individuals in U.S. Possessions

This publication is for individuals with income from American Samoa, Guam, the Commonwealth of the Northern Mariana Islands, Puerto Rico, and the U.S. Virgin Islands.

Forms 4563, 5074, and 8689.

571 Tax-Sheltered Annuity Programs for Employees of Public Schools and Certain Tax-Exempt Organizations

This publication explains the rules concerning employers qualified to buy tax-sheltered annuities, eligible employees who may participate in the program, and the amounts that may be excluded from income.

Form 5330.

572 General Business Credit

This publication explains the general business credit which includes the investment credit, the low-income housing credit, the jobs credit, and the research credit. It also describes transition property qualifying for the investment credit, which was repealed for most property placed in service after 1985.

Forms 3800, 4255, and 5884.

575 Pension and Annuity Income (Including Simplified General Rule)

This publication explains how to report pension and annuity income on your federal income tax return. It also explains the special tax treatment for lump-sum distributions from pension, stock bonus, or profit-sharing plans.

Forms 1040, 1099-R and 4972.

578 Tax Information for Private Foundations and Foundation Managers

This publication covers tax matters of interest to private foundations and their managers, including the tax classification of the foundations, filing requirements, the tax on net investment income, and various excise taxes on transactions that violate the foundation rules.

Form 990-F.

579S Cómo Preparar la Declaracion de Impuesto Federal (How to Prepare the Federal Income Tax Return)

Forms 1040, 1040A, 1040EZ.

583 Taxpayers Starting a Business

This publication shows sample records that a small business can use if it operates as a sole proprietorship. Records like these will help you prepare complete and accurate tax returns and make sure you pay only the tax you owe. This publication also discusses the taxpayer identification number businesses must use, information returns business may have to file, and the kinds of business taxes businesses may have to pay.

Schedule C (Form 1040), and Form 4562.

584 Nonbusiness Disaster, Casualty, and Theft Loss Workbook

This workbook can help you to figure your loss from a disaster, casualty or theft. It will help you most if you list your possessions before any losses occur. The workbook has schedules to help you figure the loss on your home and its contents. There is also a schedule to help you figure the loss on your car, truck, or motorcycle.

586A The Collection Process (Income Tax Accounts)

This publication explains your rights and duties as a taxpayer who owes tax. It also explains the legal obligation of the Internal Revenue Service to collect overdue taxes, and the way we fulfill this obligation. It is not intended to be a precise and technical analysis of the law in this area.

586S Proceso de cobro (Deudas del Impuesto sobre Ingreso)

(Spanish version of Publication 586A.)

587 Business Use of Your Home

This publication can help you decide if you qualify to deduct certain expenses for using part of your home in your business. You must meet specific tests and your deduction is limited. Deductions for the business use of a home computer are also discussed.

Schedule C (Form 1040), and Form 4562.

588 Tax Information for Homeowners Associations

This publication gives tax information for homeowners associations. There are discussions about what associations can elect to be tax-exempt homeowners associations, how to make the election, and what tax obligations there are for organizations that are not exempt. There is also an example with a filled-in return for homeonwers associations.

Form 1120-H.

589 Tax Information on S Corporations

This publication discusses the way corporations are taxed under subchapter S of the Internal Revenue Code. In general, an "S" corporation does not pay tax on its income. Instead, it passes through its income and expenses to its shareholders, who then report them on their own tax returns.

Forms 1120S and Schedule K-1 (Form 1120S).

590 Individual Retirement Arrangements (IRAs)

This publication explains the rules for and the tax benefits of having an individual retirement arrangement (IRA). An IRA is a savings plan that lets you set aside money for your retirement. Generally, your contributions to an IRA are tax deductible in part or in full and the earnings in your IRA are not taxed until they are distributed to you.

Topics covered in this publication include:

— Who can set up an IRA
— How to set up an IRA
— Deductible and nondeductible contributions
— Distributions, including required minimum distributions
— Rollovers
— Acts to avoid.

Forms 1040, 5329 and 8606.

593 Tax Highlights for U.S. Citizens and Residents Going Aboard

This publication briefly reviews various U.S. tax provisions that apply to U.S. citizens or resident aliens who live or work abroad and expect to receive income from foreign sources.

594 The Collection Process (Employment Tax Accounts)

This booklet explains your rights and duties as a taxpayer who owes employer's quarterly federal taxes. It also explains how we fulfill the legal obligation of the Internal Revenue Service to collect these taxes. It is not intended as a precise and technical analysis of the law.

594S Proceso de cobro (Deudas del impuesto por razón del empleo

(Spanish version of Publication 594.)

596 Earned Income Credit

This publication discusses who may receive the earned income credit, and how to figure and claim the credit. It also discusses how to receive advance payments of the earned income credit.

Forms W-5, 1040, and 1040A.

597 Information on the United States-Canada Income Tax Treaty

This publication reproduces the entire text of the U.S.-Canada income tax treaty, and also gives an explanation of provisions that often apply to U.S. citizens or residents who have Canadian source income. There is also a discussion that deals with certain tax problems that may be encountered by Canadian residents who temporarily work in the United States.

598 Tax on Unrelated Business Income of Exempt Organizations

This publication explains the unrelated business income tax provisions that apply to most tax-exempt organizations. An organization that regularly operates a trade or business that is not substantially related to its exempt purpose may be taxed on the income from this business. Generally, a tax-exempt organization with gross income of $1,000 or more from an unrelated trade or business must file a return.

Form 990-T.

686 Certification for Reduced Tax Rates in Tax Treaty Countries

This publication explains how U.S. citizens, residents, and domestic corporations may certify to a foreign treaty country that they are entitled to treaty benefits.

721 Tax Guide to U.S. Civil Service Retirement Benefits

This publication explains how the federal income tax rules apply to the benefits that retired federal employees or their survivors receive under the U.S. Civil Service Retirement System or Federal Employees Retirement System. There is also information on estate taxes.

Form 1040.

850 English-Spanish Glossary of Words and Phrases Used in Publications Issued by the Internal Revenue Service

901 U.S. Tax Treaties

This publication provides information about the reduced tax rates and exemptions from U.S. taxes provided under U.S. tax treaties with other countries. This publication is intended for residents of those countries who receive income from U.S. sources. Information for foreign workers and students is emphasized.

Form 1040NR.

904 Interrelated Computations for Estate and Gift Taxes

Forms 706 and 709.

907 Tax Information for Handicapped and Disabled Individuals

This publication explains tax rules of interest to handicapped and disabled people and to taxpayers with disabled dependents. For example, you may be able to take a tax credit for certain disability payments, you may be able to deduct medical expenses, and you may be able to take a credit for expenses of care for disabled dependents.

Schedule A (Form 1040), Schedule R (1040), and Form 2441.

908 Bankruptcy and Other Debt Cancellation

This publication explains the income tax aspects of bankruptcy and discharge of debt for individuals and small businesses.

Forms 982, 1040, 1041, 1120.

909 Alternative Minimum Tax for Individuals

This publication discusses the alternative

minimum tax, which applies to individuals.
Forms 6251, 8801, and 8803.

911 Tax Information for Direct Sellers

This publication may help you if you are a "direct seller," a person who sells consumer products to others on a person-to-person basis. Many direct sellers sell door-to-door, at sales parties, or by appointment in someone's home. Information on figuring your income from direct sales as well as the kinds of expenses you may be entitled to deduct is also provided.
Schedules C and SE (Form 1040).

915 Social Security Benefits and Equivalent Railroad Retirement Benefits

This publication explains when you have to include part of your social security or equivalent railroad retirement benefits in income on Form 1040. It also explains how to figure the amount to include.
Forms SSA-1099 and RRB-1099, Social Security Benefits Worksheet, Notice 703, Forms SSA-1042S and RRB-1042S.

917 Business Use of a Car

This publication explains the expenses that you may deduct for the business use of your car. Car expenses that are deductible do not include the cost of commuting expenses (driving from your home to your workplace). The publication also discusses the taxability of the use of a car provided by an employer and rules on leasing a car for business.
Form 2106.

919 Is My Withholding Correct for 1990?

To help employees check their withholding, this publication has worksheets that will help them estimate both their 1990 tax and their total 1990 withholding. The employees can then compare the two amounts. The publication tells employees what to do if too much or too little tax is being withheld.
Form W-4.

924 Reporting of Real Estate Transactions to IRS

This publication informs sellers of certain real estate about the information they must provide to real estate reporting person in order that the reporting person can complete the Form 1099-S that must be filed with IRS.

925 Passive Activity and At-Risk Rules

This publication covers the rules that limit passive activity losses and credits and the at-risk limits.
Form 8582.

926 Employment Taxes for Household Employers

This publication shows how a household employer reports federal income tax withholding, social security (FICA), and unemployment taxes (FUTA). You may be a household employer if you have a babysitter, maid, or other employee who works in your house. The publication also shows what records you must keep.
Forms W-2, W-3, 940, 940EZ and 942.

929 Tax Rules for Children and Dependents

This publication describes the tax law affecting certain children and dependents. No personal exemption is allowed to a taxpayer who can be claimed as a dependent by another taxpayer. The standard deduction for dependents may be limited. Minor children may have to pay tax at their parent's tax rate.
Form 8615, Form 8814, and Form 8803.

936 Limits on Home Mortgage Interest Deduction

This publication covers the rules governing the deduction of home mortgage interest if your acquisition cost exceeds $1 million ($500,000 if you are married filing separately) or your home equity debt exceeds $100,000 ($50,000 if you are married filing separately). Worksheets are provided to determine what interest expenses qualify as home mortgage interest.
Form 1040 and Schedule A (Form 1040).

937 Business Reporting

The first part of this publication explains your responsibilities, if you have employees, to withhold federal income taxes and social security taxes (FICA) from their wages, and to pay social security taxes and federal unemployment taxes (FUTA). It also discusses the rules for advance payment of the earned income credit, and for reporting and allocating tips.

The second part provides general information about the rules for reporting payments to nonemployees and transactions with other persons. It also provides information on taxpayer identification numbers, backup withholding, and penalties relating to information returns.
Forms W-2, W-2G, W-4, 940, 941, 1098, 1099 series, 4789, 5498, 8300, and 8308.

938 Real Estate Mortgage Investment Conduits (REMICS) Reporting Information (And Other Collateralized Debt Obligations (CDOs))

This new publication discusses reporting requirements for issuers of real estate mortgage investment conduits (REMICs) and collateralized debt obligations (CDOs). This publication also contains a directory of REMICS and CDOs to assist brokers and middlemen in fulfilling reporting requirements.

939 Pension General Rule (Nonsimplified Method)

This publication covers the nonsimplified General Rule for the taxation of pensions or annuities, which must be used if the Simplified General Rule is not applicable or is not chosen. For example, the nonsimplified method must be used for payments under commercial annuities. The publication also contains the necessary actuarial tables for this method.

1004 Identification Numbers Under ERISA

1045 Information for Tax Practitioners

1048 Filing Requirements for Employee Benefit Plans

Forms 5500, 5500-C/R, 5500-R, and 5500EZ.

1212 List of Original Discount Instruments

This publication explains the tax treatment of original issue discount (OID). It describes how:

— Brokers and other middlemen, who may hold the debt instruments as nominees for the owners, should report OID to IRS and to the owners on Forms 1099-OID or 1099-INT, and

— Owners of OID debt instruments should report OID on their income tax returns. The publication gives rules for figuring the discount amount to report each year, if required. It also gives tables showing OID amounts for certain publicly-traded OID debt instruments, including short-term U.S. Government securities.

Schedule B (Form 1040) and Forms 1099-OID and 1099-INT.

1244 Employee's Daily Record of Tips (Form 4070-A) and Employee's Report of Tips to Employer (Form 4070)

This publication explains how you must report tips if you are an employee who receives tips. Copies of the monthly tip report you must give your employer are included, as well as a daily list you can use for your own records.
Forms 4070 and 4070-A.

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